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of Burma, report,
1910-11 to 1913-14

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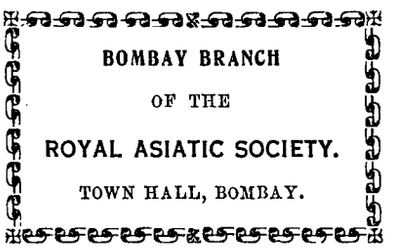

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REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1911

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RESOLUTION

ON THE

REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

FOR THE YEAR ENDING THE 30th JUNE 1911.

Extract from the Proceedings of the Government of Burma in the Land Revenue Department,—
No. 2R.-4, dated the 1st February 1912.

READ—

The Season and Crop Report of Burma for the year ending the 30th June 1911, submitted with letter No. 244—2R.-17, dated the 19th July 1911 from the Commissioner of Settlements and Land Records, Burma.

Report on the operations of the Department of Agriculture, Burma, for the year ending the 30th June 1911, submitted with letter No. 64—5R.-50, dated the 3rd October 1911, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Land Records Administration of Burma for the year ending the 30th June 1911, submitted with letter No. 430—2R.-21, dated the 29th September 1911, from the Commissioner of Settlements and Land Records, Burma.

Report on the Land Revenue Administration of Burma for the year ending the 30th June 1911, submitted with letter No. 633—5R.-40, dated the 15th November 1911, from the Secretary to the Financial Commissioner, Burma.

RESOLUTION. The Agricultural Department continued to do good work in the direction of disseminating information, although it was shorthanded for practically the whole year and, in common with other branches of the administration, suffered from the lack of funds. The facts that the entire area of the Mandalay Agricultural Station has now come into use and that sixty-four plots of land have been laid out for the experimental cultivation of rice at the Hmawbi Station are indicative of progress. The Departmental report indicates that the experimental garden at Myitkyina has fulfilled its purpose of demonstrating what kind of products are suited to the locality, and it might now be considered whether the money expended on its upkeep might not be more usefully devoted to experiments in some other locality. The condition of the garden at Taunggyi, in view of the approaching completion of a railway to the Shan States, is of importance, and it would be well if the expert examination foreshadowed in the reports of this and last year could be effected. The continued success of the experiments with wheat in the

Bhamo District is gratifying. The report of the Department might with advantage have mentioned what success has attended the efforts made to introduce among the people more efficient agricultural implements.

2. As in 1909-10, the year under review was marked by serious floods in Lower Burma, but whilst the general conditions were, apart from that, extremely prosperous in the earlier year, 1910-11 suffered as well from insufficient or untimely rain in most of the districts of the Dry Zone, and the year was accordingly less prosperous than its predecessor. The returns indeed show an actual diminution in the Provincial figure of the area occupied, and though it is explained that this is due to incorrect reporting in the earlier years, and that there was really an increase in the year under review, the rate of increase was in most districts slower. Various reasons are assigned. In Lower Burma at any rate, after making allowance for areas flooded and under existing orders not shown in the assessed area at all, it seems to be certain that there has been since 1905-06 a generally progressive retardation in the rate at which new land has been taken up, and that the retardation was marked in the year under review.

3. The area under current fallows, reflecting the adversity of the season, increased in most districts of both portions of the Province, as did the area in which crops after being sown failed to mature. The area cropped decreased by four per cent. nearly every crop returning a smaller acreage: in exception to the general tendency, the area under the various pulses advanced by eight per cent. and now, exclusive of the area under gram, exceeds half a million acres. Red beans and other varieties not separately recorded advanced by as much as eighty thousand acres. The irrigated area in the Province fell by 58,000, to less than a million acres. The estimated outturn of the rice crop was much below normal, and the same was the case with cotton and ground nut. The price of rice was high, in common with that of most other crops, except red bean. Since the close of the year there has been an extraordinary rise in the price of rice, and in the absence of large extensions of cultivation an era of high prices appears to be foreshadowed. Agricultural deterioration is reported from several small areas in Lower Burma. The remedy appears to lie in manuring or, where waste land is at hand, in taking up new cultivation and affording the old a period of fallow. No permanent change for the worse affected the rural population: in portions of the Dry Zone and in the Thayetmyo District there was local scarcity, but these regions have always been, and probably always will be, occasionally subject to discomfort from the adversity of the season and this, so far from weakening the character of the Burmese cultivator, has impressed it with valuable qualities of self-reliance and hopefulness.

4. The area under Supplementary Survey was increased by the addition of some 1,206 miles in the Pakôkku District. All the areas proposed for revenue settlement in the Province will shortly be shown in the Supplementary Survey returns, and comparison of agrarian statistics from year to year will then acquire a facility which has been lacking hitherto. In effecting such a comparison of the demand of ordinary land revenue in the years 1909-10 and 1910-11, the Revenue Administration Report under review points out that the demand in the later year rose by Rs. 33,777 only, and explains the smallness of the advance by the absence

of large settlement enhancements, the presence of floods in Lower Burma, and the adversity of the season in the Dry Zone. To these reasons, which are valid, the Lieutenant-Governor would add the retardation in the rate at which new land is being occupied in Lower Burma, to which reference has already been made.

5. The areas of land sold, mortgaged and redeemed in 1910-11 were the lowest on record, and the values of land in sale and mortgage, for the third year in succession, declined. The decline in the areas alienated in Lower Burma and in the values realised are attributed in the report mainly to the fear of agrarian legislation or of eviction from land purchased or taken up on mortgage. It is probable however that the restriction of credit that followed the collapse of the land boom of a few years ago is a more powerful factor in the decline. So far as the areas are concerned, the returns do not adequately represent the real fall, since in the last eight years more than one thousand square miles of land have been added to the area in Lower Burma from which alienations are reported, and these regions have automatically contributed an annual increase, which has nevertheless been far less than sufficient to arrest the process of decline. So far as the values of land transferred in Lower Burma are concerned, the figures given in Chapter VII of the Revenue Administration Report require correction by the elimination of the figures for the Hanthawaddy and Pegu Districts, where transactions are affected by the special conditions prevailing in Rangoon. Even after being corrected thus, there appears to have been a shrinkage in land values in the purely rural areas, in spite of the high prices of rice that prevailed during the year under review.

6. There was an increase in the number of persons assessed to capitation, but it was much less than in the preceding year and is not fully accounted for by the large decline—due to a particular cause—in Akyab. The return from Lower to Upper Burma of emigrants led to an increase in the number of persons assessed to *thathameda* in practically every district of the Upper Province. There was again a satisfactory advance in the current year's demand from fisheries, the collections from leased fisheries being the highest on record. The Burma Fisheries Act was extended to Upper Burma towards the close of the year of review. The varieties of incomings classified as Miscellaneous Land Revenue advanced by nearly a lakh of rupees, reaching the highest figure yet recorded. The receipts of the State from petroleum advanced slightly, a decrease in Magwe being met by an advance in Myingyan. The Ruby Mines Company experienced a bad year: the arrangement by which it collects for Government the royalties received from native miners continued, and explains an increase of Rs. 37,802 in the Ruby Mines District. The successful exploitation of wolfram ore in the Tavoy District accounts, in large measure, for an increase of Rs. 44,967 in the head of receipts from other minerals, and that district and Mergui witnessed extraordinary activity in the search for mineral deposits.

7. There was an increase in the amount of revenue for the realization of which the aid of the Revenue Officer was required. Notices advanced in number by more than 5,000, warrants of arrest by more than 1,500, warrants of attachment of immoveable property by more than 2,000, arrests by more than 500. There were 69 commitals to jail, against 37 in the preceding year. One district alone—

Tharrawaddy—issued more than 2,000 more notices and committed to jail 20 more persons than in 1909-10, but, apart from this district, the increase in the number of coercive processes was general, and the figures indicate that the revenue was collected with some difficulty: their import is little diminished by the fact that attachments of moveables numbered 642 and sales of moveables 195 fewer. In a large measure the increase in coercive processes was no doubt due to the adversity of agricultural conditions.

8. The same number of Settlement Parties was at work as in 1909-10, namely five. Four settlements were completed: one of these, being the area which will form the new Syriam District, commenced the cycle of third settlements in Lower Burma. Under the system by which operations may continue for more than one year in Lower as in Upper Burma, one or two years may pass without any large enhancement of rates accruing. This was the case in the year under review and is rightly assigned as one of the reasons for the apparent failure in the expansion of the demand of ordinary land revenue. The fact that the area rented at fixed rates in Lower Burma amounts to nearly three million acres—most of it let at rates exceeding ten rupees per acre—shows that material is now becoming available for checking settlement rates by landlords' profits, though much of it may call for correction before it can be safely used. Financial considerations prevented the formation of special establishments for the operations of Extension Survey, and Revision Survey by special staffs was carried out in two districts only. The demarcation and survey of urban areas were also restricted by lack of funds.

9. The Lieutenant-Governor has pleasure in recording his appreciation of the administration of the Departments under the control of the Financial Commissioner by the Hon'ble Mr. F. C. Gates, C.S.I., who held charge of the office for eight months of the year, and by Mr. H. L. Eales, C.S.I., who officiated as Financial Commissioner for four months. His thanks are also due to Messrs. Mathews, MacKenna and Clayton for much useful work in the Departments with which they were concerned.

By order of the Lieutenant-Governor of Burma,

R. E. V. ARBUTHNOT,

Revenue Secretary to the Government of Burma.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1911.

CHAPTER I.

Introductory.

The Hon'ble Mr. F. C. Gates, C.S.I., was Financial Commissioner throughout the year; the Hon'ble Mr. H. L. Eales, officiated for him during his absence in India from the 6th December 1910 till the 5th April 1911.

2. *Changes in law, rules, directions, etc.*—The only enactment of the Governor-General in Council passed during the year for Burma was the Upper Burma Oil Fields Regulation (VI of 1910); no new enactments affecting the revenue administration were passed by the Legislative Council of the Local Government; the Burma Fisheries Act, 1905, was extended to Upper Burma.

Government has decided for the present not to proceed with the Bill to amend the Upper Burma Land and Revenue Regulation so as to secure legal recognition of communal tenures of land in Upper Burma. The Tenancy and Land Alienation Bills and the Bill to extend the jurisdiction of Civil Courts to certain matters at present dealt with by Revenue Courts are still under the consideration of Government.

The rules under the Upper Burma Land and Revenue Regulation, the Lower Burma Land and Revenue Act and the Lower Burma Town and Village Lands Act prescribing the sanction required for making revenue-free grants of land for religious purposes were amended enhancing the Financial Commissioner's power of sanction and delegating certain powers hitherto exercised by the Financial Commissioner to Commissioners. The proposal to issue leases for the quarrying of minerals, not dealt with under the Government of India Mining Concession Rules, was sanctioned during the year. Discharged officers and men of the 15th Company, Queen's Own Sappers and Miners were exempted by notification, under certain conditions, from the payment of Capitation-tax and *Thathameda**. Under the Upper Burma Land and Revenue Regulation, revised rules for the preparation and maintenance of registers of holdings were issued.

A consolidation of the Land Revenue Directions which the Financial Commissioner has had in view for the last 3 or 4 years was matured during the year; in this publication the Directions relating to the issue of grants and leases, the assessment of fruit trees and palms and the assessment of fallow areas were revised.

The Directions relating to Salt Manufacture were excluded from the new Land Revenue Directions and were published in a new form in the Salt Manual issued at the end of 1910 together with the relevant portions of the Land and Revenue Act and Regulation and of the rules thereunder. The Upper Burma Directions relating to Town and Village Lands have also been excluded and published in a modified form as a separate pamphlet.

Powers exercised by the Financial Commissioner in respect of *thugyisa* † allotments in Upper Burma were delegated to Commissioners.

A revision of the Land and Revenue Manuals for Upper and Lower Burma was undertaken and the new Manuals are now under issue. The Guard Book of Revenue Forms which had become unwieldy was also revised and simplified.

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* *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area and the individual assessments are made by selected elders.

† *Thugyisa.*—Land assigned as an appanage of the office of *thugyi* or headman.

Such of the Financial Commissioner's Circulars issued since 1888 as still remain in force and have not been reproduced in any Manual were revised, brought up to date and issued in volume form; these Circulars refer mainly to Reports and Returns and to the upkeep of the Revenue Account Registers. A simplified system of Revenue Accounts and a new Revenue Account Register IV are under experiment in selected districts.

To ensure that Town Land Boundary proceedings are conducted in accordance with the prescribed procedure, forms of Model Boundary proceedings were prescribed and copies are issued for the guidance of Demarcation and Boundary Officers on their appointment. A revised form of the Roll of Town Lands and a draft of revised instructions for its preparation were drawn up and circulated to selected officers; much criticism and some useful suggestions were received and the subject is still under the Financial Commissioner's consideration.

The new Môn Canal in the Minbu District was opened for irrigation during the year and proposals for the assessment of water-rate and land revenue rates in the Canal area were submitted to Government after the close of the year.

A consolidated set of Instructions for Land Revenue Settlements in Burma was issued in supersession of the Directions to Settlement Officers in Lower Burma (1885), the Instructions for Revision Settlements in Lower Burma (1907), the Instructions for Original Settlements in Upper Burma (1907), and all Circulars of the Settlement Commissioner.

3. *Total demand, collections, outstandings, etc.*—The total demand from all heads of Land Revenue was Rs. 4,24,02,535 as against Rs. 4,20,95,341 (revised figures) for the previous year; the revision of the previous year's figures was necessary as Rs. 1,41,000 Irrigation receipts had been wrongly included in the ordinary land revenue of the Minbu District.

The subjoined table exhibits a comparison of the figures for the year under report with those for the previous year; the lack of expansion of ordinary land revenue is the outstanding feature and the explanation is set out in the following Chapter.

	1909—10.						
	Demand.		Collections.		Remissions.		Outstandings.
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current	
Land Revenue ...	4,483	2,60,06,874*	3,497	2,57,62,702*	970	2,23,298	20,890*
Capitation-tax ..	8,149	54,83,674	7,963	53,88,111	186	88,857	6,706
Thathameda ...	2,156	41,75,641*	285	41,35,777*	1,871	35,250	4,614
Land rate ...	13	91,379	...	89,553	13	1,826	...
Fisheries ...	2,727	29,65,671	2,727	29,44,973	...	9,850	10,848
Miscellaneous ...	...	33,72,102	..	33,72,102	...	...	...
Total ...	17,528	4,20,95,341*	14,472	4,16,93,218*	3,040	3,59,081	43,058*

	1910—11.						
	Demand.		Collections.		Remissions.		Outstandings.
	Arrears.	Current.	Arrears.	Current.	Arrears	Current.	
Land Revenue ...	20,890	2,60,40,651	12,747	2,55,00,116	8,143	5,08,427	32,108
Capitation-tax ...	6,706	55,44,265	6,706	54,37,621	...	1,06,329	315
Thathameda ..	4,614	42,44,924	4,586	42,13,510	28	30,836	578
Land rate ...	...	91,127	...	88,583	...	2,544	...
Fisheries ...	10,848	30,17,823	456	30,03,272	8,436	11,065	5,442
Miscellaneous ...	...	34,63,745	..	34,63,745	...	..	...
Total ...	43,058	4,24,02,535	24,495	4,17,06,847	16,607	6,59,201	38,443

* Revised figures.

CHAPTER II.

Ordinary Revenue.

4. *Land Revenue—Area assessed and Revenue demand.*—Excluding the amounts creditable to cess and irrigation the demand for the past year was Rs. 2,60,40,651 as against Rs. 2,60,06,874 for the previous year—an increase of only Rs. 33,777. Heavy floods in the delta where large areas were exempted from assessment, the absence of any large increases due to settlement and the unfavourable agricultural conditions prevalent throughout the greater part of Upper Burma caused the figures of demand to remain almost stationary. The Lower Burma districts with the exception of Hanthawaddy, Mergui and Ma-ubin show increases of areas assessed, but much larger remissions had to be granted than in the previous year. In the Magwe Division alone the assessed area fell by almost 200,000 acres, and in the Meiktila Division there were further large decreases of assessed area. Statement I.

Central Rice Tract.—In Hanthawaddy the area not assessed was 57,434 acres but the total area affected by the floods is said to have been at least 150,000 acres; the demand fell by Rs. 1,46,120. In the Pegu District the lands laid waste by the breach of the Pagaing Bund in the previous year were brought under cultivation with a consequent increase in the assessed area of 71,875 acres and in the demand of Rs. 2,44,138; this apparent large increase was a return to the normal conditions in this district. The decrease of Rs. 16,495 in the demand for Tharrawaddy was due to a large increase of fallow area owing to disastrous floods in the two previous years as well as to inadequate and untimely rainfall in portions of the district for the year under report. An increase of 1,434 acres in the assessed area in Prome was accompanied by a fall of Rs. 4,269 in demand due to *kaing* * remissions being made before assessment. Enhanced rates due to revision settlement in the Kyaikto Subdivision of Thatôn account for the bulk of the increase of Rs. 55,461 in the demand from that district, while absence of flooding in the neighbouring district of Toungoo caused an increase of 12,549 acres under assessment and an increase in demand of Rs. 35,061.

Delta Tract.—Myaungmya reports an increase of 10,205 acres in the assessed area; of this only half was due to extension of cultivation, the balance being made up in equal parts of grants on which assessment fell due for the first time, and of lands resumed for non-payment of revenue and occupied afresh by squatters. The increase of Rs. 32,083 in demand was mainly due to the introduction of maximum rates in certain parts of the district. In Bassein an increase of 8,430 acres under assessment, of which 7,554 was due to extension of cultivation, was accompanied by an increase of Rs. 6,593 in demand; the disproportion being due to an increase in the area assessed at fallow rates. The other districts of this tract record decreases of demand although two of them show increases in the areas under assessment. Henzada with an increase of 7,398† acres had a falling off of Rs. 17,939 in demand due to remissions before assessment and to a large fallow area on account of floods. In Pyapôn there was a slight increase of 1,031 acres under assessment but owing to the reduction of rates of assessment in a number of *kwins*‡ in the Kyaiklat Township the demand fell by Rs. 2,443. The large decreases of 14,123 acres under assessment and Rs. 25,545 of demand in Ma-ubin were due to the sweeping destruction of crops by floods during the year of report. *Tadaungbo*§ paddy was sown in the flooded areas of this district but the young plants were killed by sudden heavy floods and resowing was impossible.

* *Kaing.*—Cultivation on the banks of rivers or on islands.

† Revised figure.

‡ *Kwin.*—A unit of area for purposes of survey with limits corresponding to natural features or administrative boundaries.

§ *Tadaungbo.*—A variety of rice grown in areas subject to flood. It is supposed to keep its ear a cubit above water.

Dry Zone.—Meiktila is the only district of this tract which shows an increase of assessed area. Pakôkku and Minbu show increases of demand in conjunction with decreases of assessed area and the other districts namely Magwe, Sagaing, Lower Chindwin, Yamèthin and Myingyan show decreases under both heads. In Pakôkku erosion of islands and the destruction in April 1910 of the onion crop by floods, which threw a large area out of cultivation for want of seedlings, were responsible for the decrease of 2,274 acres in the assessed area. The cultivation of grain, tobacco and other crops paying high assessment rates resulted in an increase of Rs. 4,060 in the demand. In Minbu, the entire failure of the early rains reduced the assessed area by 26,677 acres, the increase in demand of Rs. 6,693 being due to the enhanced rates payable under the Revision Settlement. In this district several blocks of land from 20 to 150 acres in area lying just outside the surveyed area which had previously escaped assessment were surveyed and brought under assessment as the result of *kwin** inspections. It is probable that there is room for similar action in other districts as well. Little extension of cultivation took place even in the Môn Canal area owing principally to the late rainfall and to the desire of the cultivator to see the water on the land before clearing the jungle. Magwe with 92,649 acres reports the largest decrease in assessed area in the Province; there was a consequent decrease of Rs. 96,455 in demand caused by unfavourable agricultural conditions. In Sagaing, decreases of 32,209 acres in the assessed area and Rs. 36,720 in the demand are ascribed to floods and insect pests. In the Lower Chindwin District a decrease of 46,890 acres in the assessed area was due to uneven distribution of rainfall and to fallowing of poor land brought under cultivation in the two previous seasons which were unusually good in this district. The large decrease was therefore a return to normal conditions; the decrease of revenue demand Rs. 34,231 was accentuated by the fact that the rainfall of 1910-11 was favourable to the cultivation of rice with high assessment rates as opposed to *ya* † crops on which the assessment is low. Increases of 39,788 acres and Rs. 76,265 in Meiktila are in strong contrast to the decreases recorded in the neighbouring districts of Yamèthin with 65,366 acres and Rs. 79,973 and of Myingyan with 45,351 acres and Rs. 13,404 respectively. The Meiktila figures are however swollen by the inclusion of 2,575 acres and Rs. 4,538 on account of the supplementary *kaukgyi* ‡ assessment rolls of the previous year. Numerous *kwin** inspections and prompt action taken against the corrupt or incompetent members of the Land Records staff are supposed to account for the increase. In Yamèthin the rainfall was late, uneven and insufficient and much land had therefore to be left fallow. The Kanna and Pyugan tanks in Myingyan did not fill early and the lateness and irregularity of the rains account for the decreases.

Irrigated Tract.—Heavy floods on the Irrawaddy and Chaungmagyi rivers threw large areas out of cultivation in the Shwetachaung tract in the Mandalay District where there were decreases of 5,554 acres in assessed area and Rs. 3,081 in demand; the floods which made it necessary to fallow paddy lands enriched them at the same time by silt deposits, in some cases rendering them suitable for cultivation after the floods had gone down; otherwise the decreases would have been larger. Improved methods of marking on *kwin** maps the areas commanded by new distributaries and water courses and the publicity given to the orders for exemptions of new cultivation also helped to decrease the revenue demand. Shwebo again enjoyed an excellent year and made a still further advance on the record figures of the previous year; the large increase of 69,246 acres in assessed area was due to extensions of cultivation outside the canal area owing to good and timely rains; there was little variation in the area under cultivation in the canal tract. *Kaukgyi*‡ rice is fast replacing *Mayin*§ and *Kaukyin*‖ in this district. The increase in demand following on the increase in assessed area was

* *Kwin.*—*See* note on page 3.

† *Ya.*—Upland, unembanked or dry cultivation.

‡ *Kaukgyi.*—The principal harvest.

§ *Mayin.*—Properly rice grown on low-lying land in the hot weather and harvested in June or July. But the term is applied also to other crops which mature about the same time.

‖ *Kaukyin.*—The earlier harvest, reaped about October.

Rs. 51,311. Kyauksè suffered from floods in the irrigated tract and from untimely rains, and records decreases in the assessed area of 10,915 acres and of Rs. 12,248 in the demand.

Northern Frontier Tract.—Increases in assessed area are recorded from all the districts of this tract. Bhamo under its new system of measurement and assessment returns an increase of 312 acres in cultivated area due to the extension of cultivation in Namngaw and Mole valleys and to the assessment of lands of which the period of exemption had expired. The increase in demand was Rs. 9,962 which is out of proportion to the increase in assessed area and must be accounted for by improved outturns and higher commutation rates. A similar system is being gradually introduced into Myitkyina and its application to a portion of the district was partly responsible for the increase of Rs. 10,530 in the demand ; recovery from rinderpest which caused much fallowing in the previous year enabled more land to be brought under cultivation. In Katha, recovery from drought and cattle disease, and a favourable agricultural season brought 24,120 acres more under cultivation with an increase in the demand of Rs. 30,206. The absence of cadastral survey in the Ruby Mines makes the figures of area conjectural ; the continued depression in the Ruby market is reported to have driven more people to agriculture and the revenue demand increased by Rs 5,517, due in part to a recovery from a previous bad year and in part to extension of cultivation. In the Upper Chindwin there was an extension of 275 acres in the Mingin Subdivision which is the only part of the district under cadastral survey ; the revenue demand for the whole district however fell by Rs. 6,650 owing to a fall in the price of paddy from Rs. 65 and Rs. 50 to Rs. 50 and Rs. 30 at certain centres at the time of assessment.

Arakan Seaboard.—All the districts in the Arakan Division report increases of areas under assessment and all except Kyaukpyu report increases of demand. A cyclone in April and heavy rains in November caused an increase of fallows and damage to crops in Kyaukpyu and the demand went down by Rs. 1,438 although the assessed area increased by 3,653 acres. In Akyab there was an increase of 5,166 acres under assessment and of Rs. 25,880 in demand. Sandoway reports an increase of 590 acres and an increase in demand of Rs. 1,304 ; the increase in demand which is out of proportion to that in assessed area was due to cultivation at higher rates of assessment of tobacco and sugarcane.

Tenasserim Seaboard.—Amherst records an increase of 8,865 acres under assessment but the increase of demand was only Rs. 3,705. No explanation of the disproportion is given. In Tavoy a slight increase of 244 acres under cultivation and the expiry of periods of exemption caused an increase in demand of Rs. 2,187.

Thayetmyo.—In Thayetmyo the season was unfavourable resulting in a decrease of 76,462 acres under assessment, and a reduction of Rs. 69,581 in the demand ; large areas were fallowed and in many cases where lands were cultivated the yield was under 25 per cent. and the lands were therefore not assessed.

5. *Remissions.*—The remissions of land revenue totalled Rs. 5,08,427 against Rs. 2,23,298 in the previous year, and formed a percentage of 1·95 on the demand as compared with ·86 and ·4 in the two preceding years. The issue in 1907 of the Direction regarding the non-assessment of flooded areas vitiates any comparison with the recorded remissions of former years, and the loss of revenue due to floods cannot now be accurately stated in any year in which wide use is made of this Direction ; the decreases in demand in many districts and the increases in remission prove that the floods of last year were exceptionally severe. Statement I.

In Lower Burma only 6 districts record smaller remissions for last year than for the previous year, and of these only Thatôn and Prome require comment, the decreases in the other four districts of Pyapôn, Thayetmyo, Toungoo and Rangoon Town being inconsiderable. Thatôn had suffered severely in the previous year and the decrease of remission last year from Rs. 15,947 to Rs. 3,481 was a return to normal figures while in Prome the apparent decrease in remission from Rs. 5,651 to Rs. 2,469 was really due to non-assessment of flooded areas. Every other Lower Burma district records an increase of remissions. Hanthawaddy with Rs. 2,42,453 and Ma-ubin with Rs. 1,03,305 account for the bulk of the provincial total. Magwe, Bhamo and Rangoon Town show no remissions. In

Hanthawaddy two special Myoôks were entertained to help the Township Officers of Taikkyi and Tantabin; in the latter township alone there were 3,388 remission cases. By the help of these officers it was found possible to clear off the cases in time to permit the remissions to be endorsed on the tax-tickets before issue. With the sanction of the Financial Commissioner the 15th October was fixed as the latest date for the receipt of applications for remission. The fixing of this early date was one of the factors which helped to facilitate the speedy disposal of cases; the early date did not prejudice the cultivators' claims and Government benefited because the Revenue Officers were able to inspect Of the total remissions of Rs. 2,42,453, floods were responsible for Rs. 2,33,518. In Akyab the remissions were due to erroneous assessment and to irrecoverable sums; there were no remissions on account of floods, drought, etc. In Kyaukpyu Rs. 2,983 out of Rs. 3,202 were remitted as irrecoverable; no one could be found to purchase lands put up for sale as they were lands with broken embankments and covered with salt water In Tharrawaddy the remissions due to flood amounted to Rs. 21,435. The Deputy Commissioner writes:—

"In the previous year large areas were exempted from assessment under the provisions of Direction 46A, but in the present year this Direction could not be extensively applied owing to the large area of land left fallow and to the cultivation being scattered here and there over fallow areas and in consequence clearly defined and continuous portions of *kwins* *on which the crops had been destroyed by floods were difficult to find. Hence land revenue which in a year of ordinary inundation would not have been assessed at all had to be remitted. The remission work was very heavy and a Special Remission Officer was employed to assist Township Officers. Much labour would have been saved to Township Officers and much hardship and expense to cultivators if Direction 46A admitted of areas which are left fallow on account of floods being included in the areas in which crops are destroyed by floods when both are found in one and the same *kwin*.* Government would lose the fallow revenue but on the other hand it would be spared the expense of a Special Remission Officer."

The Financial Commissioner will consider the suggestion.

In Bassein Rs. 2,625 were struck off as irrecoverable, the amounts being due from squatters who disappeared after reaping their crops; the Deputy Commissioner considers the loss of this revenue annoying and thinks the practice is on the increase. As the demand in Bassein is over 1-½ lakhs the Financial Commissioner is not disturbed at the small amount irrecoverable and agrees in the opinion of other Deputy Commissioners that no special steps to deal with the evil are yet necessary.

The amount of Rs. 18,298 from Henzada was due to remissions on account of floods in certain *kwins* * where assessment was made by mistake of the Land Records Department. In Myaungmya out of Rs. 19,315 floods were responsible for Rs. 11,278 and the irrecoverable amount was Rs. 7,572 attributed to casual cultivators who failed to pay the revenue on realizing poor outturns and whose lands were resumed. In Ma-ubin out of the total remissions of Rs. 1,03,305, Rs. 97,926 were due to floods; the irrecoverable amount was Rs. 4,814 and the balance (Rs. 565) was due to erroneous assessment. Two special Remission Officers had to be appointed. In Pyapôn out of a total of Rs. 8,661, erroneous assessments amounted to Rs. 2,379 and the sum irrecoverable was Rs. 6,282. The erroneous assessments consisted mostly of assessments made upon land abandoned by squatters in the previous year.

In Mergui, Sandoway and other districts the Township Officers appear to have been careless in remission cases and to have rejected applications without due enquiry. Some Township Officers are said to expect blame if the revenue receipts do not show an increase, and it appears desirable to declare that there is no foundation for such a belief.

In Upper Burma the largest remissions were in Meiktila, Mandalay and the Pyinmana Subdivision of Yamèthin. The breach of the Nyaungyan-Minhla tank and of several small private tanks in Meiktila swelled remissions to the figure of

* *Kwin*.—See note on page 3.

Rs. 17,719; in Mandalay the Irrawaddy river rose five times and the floods were the highest known for several years past; remissions amounted to Rs. 8,037—more than double the figure for the previous year. Pyinmana also suffered severely from floods which caused Rs. 8,894 out of the total remission of Rs. 9,456.

In Kyauksè a sum of Rs. 32,402 was remitted during the year on account of erroneous assessment at the full rate on double cropped areas during 1908-09 instead of at the sanctioned low rate.

6. *Collections and outstandings.*—The collections of land revenue amounted to Rs. 2,55,00,116, a drop of Rs. 2,62,586 on the figures for the previous year. Statement I.

In Hanthawaddy alone the collections fell short of those of the previous year by Rs. 3,26,605 due to the wide destruction caused by floods; an apparent increase of Rs. 2,45,538 in Pegu was due to the recultivation of lands laid waste by the breach of the Pagaing bund in the previous year; the total for last year was within a thousand rupees of that recorded for 1908-09 Resettlement in Thatôn accounts for most of the increase of Rs. 70,322.

The outstandings were Rs. 32,108 being more than half as much again as in the previous year. The collection of census statistics and the introduction of certain new Land Records forms delayed the preparation of land revenue assessment rolls and caused the increase in outstandings. The largest outstandings were from Amherst and Tavoy while Akyab, Northern Arakan, Ma-ubin, Salween, Thatôn, Pakôkku, Bhamo, Katha, Ruby Mines, Sagaing and all the districts of the Meiktila Division except Myingyan show no outstandings. Akyab, for the fifth successive year, returns a clean sheet with no outstandings out of a demand of Rs. 18,78,724. The Subdivisional and Township Officers advised cultivators to sell sufficient quantities of their produce to pay their revenue at due date. Outstandings of Rs. 1,876 from Kyaukpyu where the demand was under 3 lakhs came from the Kyaukpyu Township alone and were due to errors in assessment, delay in issuing tax tickets and lack of proper arrangements for collecting the revenue. Changes of Township Officers during the collecting season also affected the amount of outstandings. In Hanthawaddy, at the close of the financial year, the outstandings were Rs. 2,53,840 which were reduced to Rs. 4,195 at the end of the agricultural year; Rs. 4,185 since struck off were revenue collections lost by fire in a headman's house and Rs. 10 were revenue recoverable from another district. The census operations and the floods were mainly responsible for the belated collections but some confusion was also caused by the alterations in Land Records forms and by the revision survey. Post bills were again used in Hanthawaddy but a large number of assessees took advantage of the headman's presence at the Revenue Office to pay him the revenue direct receiving the tax tickets in return. One headman absconded with Rs. 1,008 land revenue collections; the amount was recovered but the headman has so far evaded arrest. The balance outstanding in Pegu District at the close of the financial year was Rs. 82,484, due to much the same causes as operated in Hanthawaddy but this amount was reduced to Rs. 27 only at the end of the agricultural year. The outstandings of Rs. 1,013 in Myaungmya were due to the receipt of *plus* and *minus* statements at the close of the year; the same cause accounted for about half of the outstandings of Rs. 2,362 in Pyapôn. Thatôn for the first time in five years shows a clean sheet at the end of the agricultural year. Amherst with Rs. 7,703 heads the list of outstandings. Rupees 1,639 were due to an absconding headman and have since been realized; failure of crops, outbreak of cattle disease and the confused accounts left by a *Taikthugyi** who died during the revenue collecting season account for the balance. No explanation of the outstandings of Rs. 6,085 is recorded from Tavoy. In Mergui, a virulent attack of cattle disease carried off half the cattle in the district and there was in many places a shortage of crops. But in the tract where the cultivators had suffered from shortage of crops and from the ravages of cattle disease, the Township Officer had to pursue the recalcitrant tax-payers to a *Pôngyibyan*† which had been got up by the joint efforts of some twenty of the afflicted villages, at an estimated cost of not less than Rs. 10,000.

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* *Taikthugyi.*—Headman of a circle.

† *Pôngyibyan.*—The funeral ceremonies of a Buddhist priest.

In Minbu the late receipt of orders on the Revision Settlement, and the belated notification of intermediate rates in certain *kwins* * caused confusion and the alteration in the rates delayed the submission of the assessment rolls with the result that the outstandings amounted to Rs. 2,861. In the Lower Chindwin the outstandings of Rs. 2,004 were due to the late receipt of new forms for the assessment rolls from the Government Press. Outstandings of Rs. 1,154 shown against the Upper Chindwin were really cleared off before the end of the agricultural year but were not embodied in the accounts for June. In Yamèthin, although the outstandings at the end of the financial year were nearly a lakh and a half, they were all cleared off before the end of the agricultural year. The rolls were submitted very late by the Revenue Surveyors and many of them were full of mistakes which necessitated careful check; the *Akunwun's* † check was well performed and resulted in a considerable increase of demand. The outstandings of Rs. 179 in Myingyan represented Government revenue dacoited from the house of a headman; the amount has since been written off.

7. *Fallow Rates.*—640,692 acres (excluding grants and leases) were returned as fallow; of these 386,565 acres were assessed at full rates, 4,790 acres at intermediate rates and 249,337 acres at the two anna rate. Non-assessment of flooded areas prevents any accurate comparison with the totals of previous years as such areas often contain a considerable proportion of fallows.

The question of extending the provisions of Lower Burma Land Revenue Rule 77A in suitable localities was considered and Deputy Commissioners were invited to make recommendations. A consolidated notification embodying their proposals is now under preparation and its issue should still further reduce the number of cases in which a cultivator who has fallowed his land is assessed at full rates because he has failed to apply in time for reduced rates through either apathy or ignorance.

In the Pegu District some lands were fallowed owing to a fear that the Pagaing Bund might again be breached. In Tharrawaddy the total area left fallow during the year under report was 52,549 acres or ten per cent. of the assessed area, as compared with 33,614 acres during the previous year. The increase of 18,935 acres was due to disastrous floods for two successive years; to the insufficiency and bad distribution of the early rains; and partly also to cattle disease (rinderpest) in the Letpadan and Nattalin Townships during the ploughing season. Of 52,549 acres, 13,895 were assessed at full and 38,654 at two anna rates. There was no assessment at intermediate rates. A large increase of 30,617 acres in Thayetmyo, where 70,706 acres in all were fallowed, was due to unfavourable rains. Intermediate rates were granted in only nine districts, Pegu (2,477 acres), Hanthawaddy (1,037 acres) and Akyab (910 acres) returning the largest figures under this head.

The proportion of fallows assessed at full rates to fallows assessed at the two anna rate was still excessive being about 3: 2; the wide extension of Rule 77A by means of the consolidated notification referred to above should bring about an improvement in this respect.

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* *Kwin.*—See note on page 3.

† *Akunwun.*—An officer of the Provincial or Subordinate Civil Service in charge of a District Revenue office under the Deputy Commissioner.

CHAPTER III.

Thathameda*, Capitation-tax and Land Rate in lieu thereof.

8. *Number of persons assessed, demand, etc.*—The number of persons assessed by Revenue officers to capitation-tax increased by 10,684 ; the increase in the previous year was 29,144 and in the year before that was 41,038. Henzada with 9,066 assessees more than last year returns the largest increase followed by Myaungmya with 2,030 ; the only other districts with over one thousand are Tharrawaddy 1,871, Amherst 1,511, and Bassein 1,312. Mergui and Thatôn fall just short of the thousand. Akyab where collections on blank tickets bulk largely returns a decrease of 7,223 assessees ; Pegu decreased by 1,222 and Pyapôn by 724, ; Salween shows 305 and Prome and Sandoway fell short of the previous year's figures by 49 and 42 respectively. The remaining districts show increases which do not call for any special comment. Statement III-A.

The demand from districts increased by Rs. 58,453 and remissions increased by Rs. 17,472. The outstandings were Rs. 299 and of this amount Kyaukpyu is responsible for Rs. 262. The total collections increased by Rs. 40,710 to Rs. 54,04,909. In Akyab the decrease of Rs. 12,606 in collections was due to the assessment of a smaller number of persons on blank tickets chiefly Chittagonian migratory coolies. The decrease is not however supposed to be due to a smaller number of immigrants. In previous years such immigrants were assessed as they made their way through the district to the town of Akyab ; last year owing to new steamer arrangements the coolies came in large numbers direct to Akyab Town, transhipping at Maungdaw. No capitation tax is leviable in Akyab Town, and the tax cannot be collected at Maungdaw as demand is not allowed on the first arrival of the immigrant or at the steamer landing place. Thus many coolies come to Akyab, work there and go back again by steamer without being asked for the tax. Others again who have successfully avoided the vigilance of the Revenue authorities in the district, are safe as soon as they reach Akyab Town whereas formerly they might be caught and assessed on the return journey to Chittagong.

An order issued late last year prohibited the collection of the tax at night from the crews of country paddy boats ; these people therefore moved about at night freely, lay in unfrequented creeks during the day and thus escaped taxation. Moreover, the sale of tickets by coolies who return to Chittagong early in the assessment season to others who come over later affected the revenue, it would be possible but scarcely practicable to minimize this loss by entering a full description of the assessee in the tax ticket. Rupees 2,680 were remitted on account of double assessment ; this comparatively large amount shows that attention was paid to the assessment of people who shifted their abode or moved about the district and failed at first to prove that they had already paid the tax. As the collection showed a decrease indicating that many coolies were still unassessed it was ordered that assessment should go on till the 30th April on which date the unused blank tickets were recalled. Eighty per cent. of the rolls were checked by Subdivisional Officers and Township Officers whose collections amounted to Rs. 16,730. The collection of capitation-tax from immigrant coolies in the Akyab District presents difficulties and the suggestion of the Commissioner that only those persons who are permanent residents of Akyab Town and pay land-rate in lieu of capitation-tax should be exempted from capitation-tax will be further considered.

The check of capitation-tax rolls was badly done in Kyaukpyu which is the only district showing outstandings of any note. The small remissions in Sandoway indicate careful preparation of the original rolls. The floods in Hanthawaddy affected the collection of capitation-tax and remissions increased by Rs. 4,635.

* *Thathameda.*—See note on page 1.

Collections fell off by Rs. 2,966 only, increases in blank ticket collections counterbalancing the decreases in the original rolls. The increases in blank ticket collections were due to the collections made by the Agents of various Companies who by using their regular pay rolls were able to prevent the escape from assessment of any of their employees. In Pegu the exemption of certain villages from assessment for good service, and a falling off in immigration from Upper Burma reduced the demand by Rs. 2,183. The collections which show an increase of Rs. 7,941 on the previous year when heavy remissions were necessary on account of the breach of the Pagaing Bund were still short of those of 1908-09. Checking of rolls was well done and some of the Subdivisional Officers and Township Officers collected large amounts on blank tickets. In Tharrawaddy an enhancement of rates in 30 hill villages and an increase of 1,871 assessees raised the demand but the abnormally heavy floods following on a previous bad year and a poor harvest generally throughout the district for two years in succession reduced the people to poverty and in the inundated tracts to the verge of scarcity. In consequence remissions amounting to Rs. 16,483 had to be made, with the result that the collections were Rs. 1,650 less than in the preceding year. One village received exemption for courage shown in resisting dacoits. A slight decrease in collection in Prome was due to remissions owing to failures of crops on high-lying lands. Bassein reports a normal increase in assessees and demand; remissions were slightly larger than usual. The large increase of 9,066 assessees in Henzada is attributed to proper assessment in the original rolls; some further explanation of the figures recorded in the previous year seems to be required; collections increased by Rs. 20,898, nearly half of the total increase for the Lower Province. Myaungmya records a satisfactory increase of Rs. 7,335 in collections; the rolls in this district were carefully checked. In Ma-ubin the check of rolls was not so well performed as in the previous year and the total collections decreased by Rs. 1,517, the blank ticket collections making up nearly Rs. 1,000 of this amount; the floods were responsible for the increase of remissions by Rs. 2,856. Following on the decrease of last year Pyapôn shows a still further decrease of 724 assessees. Remissions increased by Rs. 662 and the collections fell short of the previous year's by just under two thousand rupees. A headman who was found to have omitted more than 100 persons from his rolls—through laziness not fraud—was removed from his appointment. The Financial Commissioner agrees with the Commissioner that the Pyapôn District requires much closer checking than has hitherto been accorded it; the continued decrease in the number of assessees is unsatisfactory. It is noticeable that with the exception of Akyab where special reasons exist Pyapôn records the highest percentage of collection on blank tickets; this with the continued decrease in the number of assessees points to a lack of care in the preparation of the original rolls. A decrease of 305 in Salween, where the total number of assessees just exceeds 10,000 is not explained as the collections improved by Rs. 71 and remissions fell off by Rs. 54; it is probable that the number of assessees has been wrongly reported.

Satisfactory increases are recorded from all the other districts of the Tenasserim Division headed by Thatôn with Rs. 7,491. A comparison between census figures and capitation-tax collections in this district shows that the collections have increased proportionately to a greater extent than the population; this increase indicates a progressive improvement in the preparation and check of rolls. The percentage of remission in this division is noticeably lower than in the Pegu or Irrawaddy Division. In Toungoo three cases of fraud on the part of headmen were discovered and suitable action taken; one such case was punished in Thatôn. Rolls were not sufficiently checked in Tavoy; in Mergui the checking was well done. Although remissions were doubled in Thayetmyo, the total collection increased by Rs. 1,684.

Statement IV-A.

9. *Classification of persons exempted from capitation tax.*—There was a rise of 2,522 in the total number of exemptions. Village headmen and immigrants were the only heads under which decreases were recorded; thirteen districts contributed to this rise while seven recorded decreases. The largest increases are reported from Myaungmya 811, Hanthawaddy 504 and Tharrawaddy 486, while Henzada (459) records the largest decrease. Myaungmya reports an increase of

638 under the head of poverty and old age, while Henzada records a decrease of 400 under the same head. The exemptions in Henzada under this head are still higher than in any other district and are more than double those in Myaungmya. A decrease of 63 village headmen in Henzada should have been explained ; it is probably due to the incorrect exemption of headmen of subordinate hamlets in former years. One hundred and three persons were exempted in Amherst for special service rendered in the capture of convicts who escaped from the Andaman Islands, and for bravery shown in resisting dacoits. In Toungoo immigrants decreased by 223, the figures for the previous year being swollen by settlers on the *Zeyawadi* grant. The large increase of 151 under the head of Government servants in Tharrawaddy was due to the existence of plague gangs and punitive police forces. A recorded increase of 238 Priests and School-masters in Ma-ubin is explained by the fact that in the previous year such persons though exempted were not so shown in all the assessment rolls. In Pyapôn the return shows 527 persons exempted as income-tax payers whereas the Income-tax returns show 809 exclusive of Municipal and District Fund employees; it is evident that the original rolls are not prepared with the necessary care.

10. *Thathameda.**—Increases in the number of households assessed were recorded everywhere in Upper Burma except in Kyauksè where there was a slight falling off of 37 and in the Pyinmana Subdivision of the Yamèthin District where the decrease was 215. Remissions fell by Rs. 4,414; the collections from districts increased by Rs. 75,997, and outstandings from seven districts totalled only Rs. 284. The total increase in the number of households assessed was 23,673. The return of immigrants driven to Lower Burma by bad harvests in previous years, the inclusion of Oil Companies' employees and the assessment of migratory coolies contributed to the increase which was most marked in Sagaing, Myingyan, Pakôkku, Magwe and Meiktila. Of the demand of over eight lakhs which fell due in Pakôkku on the 1st March, over 99 per cent. was collected before the end of the month; remissions increased owing to destructive fires in some villages. Six of the eight Township Officers checked all the rolls in their charges and the remaining two checked over 90 per cent. The *thathameda** in this district was well collected ; a comparison of the number of assessed households with the number of houses reported in the census returns shows that the rolls were carefully prepared. The decrease of Rs. 36,088 in the collections of Minbu was a result of the recent resettlement. The tendency to assess each household at a uniform figure where the sanctioned rate is low is still reported from Magwe. In Mandalay collections on the recently introduced blank tickets amounted to over Rs. 1,000. Although the punishment of seven headmen in the previous year is reported to have had the effect of securing more accurate preparation of the rolls in this district it was still found necessary to punish four others during the year under report for omissions from and careless preparation of their rolls. The small increase in Bhamo is mainly attributable to collections at enhanced rates from Kachins who have settled in the plains for more than five years. Remissions of tribute were sums foregone on account of making roads. Statement III-B.

In Myitkyina the addition of about a thousand square miles to the district as a result of the Hpimaw expedition caused an increase in the number of households assessed to Kachin tribute, and immigration from other districts and from China brought the total increase up to 2,234, with a corresponding increase of Rs. 8,235 in collections. There was a decrease of Rs. 6,442 in remissions which were unusually heavy in the previous year owing to cattle disease. Blank ticket collections amounted to Rs. 1,405, of which more than half was collected from coolies working in the Jade Mines. A good agricultural season in Katha led to an increase of Rs. 2,312 in collections. Over Rs. 300 were collected in the Ruby Mines on blank tickets from migratory coolies ; reduced rates of *thathameda** were maintained in this district owing to the continued depression in the Ruby market. The collections however improved by Rs. 1,086. In seven out of nine

* *Thathameda.*—See note on page 1.

townships in the Shwebo District every roll is reported to have been checked and the percentage for the whole district was 99 while the number of households added to the supplementary rolls was 242. Remissions were Rs. 2,261 of which Rs. 2,089 were due to erroneous assessment: Rs. 1,344 of the remissions were granted in Shwebo Town. The favourable character of the agricultural year in Sagaing was reflected in the large increase of Rs. 11,818 in the collections, and of 2,472 in the number of households. Every roll in the district is reported to have been checked by Township Officers, and over 70 per cent. by the Subdivisional Officers. The fraudulent omission of eighteen households is reported from the Lower Chindwin District. In the Upper Chindwin District there was an increase of twelve households over the whole district although the Mingin Subdivision reported a decrease of 223 households due to migration elsewhere. The disproportionate increase in collections of Rs. 2,049 was due to the different rates prevailing in different parts of the district. The same reason accounts for an increase of demand in Kyauksè where the total number of assessable households fell by thirty-seven owing to plague. Collections however fell slightly as remissions were granted to some villages in which fires had occurred. Two headmen were punished for omitting assessable households from their rolls. In Meiktila 942 migratory coolies and railway employees working on the construction of the Southern Shan States Railway paid Rs. 2,457 on blank tickets. Including these men the number of assessed households increased by 3,467; the return of emigrants on account of the favourable agricultural season in the previous year was the main cause of the increase. The increase in collections was Rs. 10,710. Two headmen were punished for omitting households from their rolls. In the Yamèthin District, an increase of Rs. 4,646 in collections in the Yamèthin Subdivision more than counterbalanced a decrease of Rs. 4,398 in the Pyinmana Subdivision where migration took place owing to the destruction of crops by floods during the cultivating months. Census work is said to have interfered with the checking of rolls in this district, although other districts report an improvement in checking owing to combination with the census check. Myingyan reports an increase of 2,899 households due to return of immigrants and an increase of Rs. 12,160 in collection, of which about half was collected from the employees of the Oil Companies.

Statement IV-B.

11. *Classification of persons exempted from thathameda**.—Ten districts show increases while six show decreases in the totals for exemptions. The total number rose by 495, the largest increase under any head being that of 969 under newly married couples; there was an increase of 421 under Priests and School-masters and 268 under Government servants and pensioners. There was a gratifying decrease of 1,243 under the head of poverty of which Mandalay contributed 913 and small decreases under Immigrants and Village Headmen and *Ywasayès*.† A decrease of 60 immigrants in Bhamo is ascribed to plague. The increase of 35 under the head of Priests and School-masters in Shwebo is thought to be due to the presence of a famous *pôngyi*‡ teaching Pâli Scriptures who attracts followers from other districts. The reported increase of 98 under this head in the Upper Chindwin is due to a mistake of the Township Officer, Masein, who classed all empty *zayats*§ as exempted. The increase of 73 under the head of Government servants in Meiktila was due to the establishment during the year of the Divisional Forest Office and a Vaccination training school in Meiktila Town; the increase of 113 under Priests and School-masters was principally due to the migration of 64 *pôngyis*‡ from Mandalay to a monastery in Meiktila. Mandalay shows a decrease of 45 under this head. In Yamèthin the amalgamation of village jurisdictions resulted in a decrease of 38 under Village Headmen and *Ywasayès*† and an increase of 29 under *Ywagaungs*‖. An increase of 89 under the head of Priests in Myingyan where the number is already large is noticeable. Next to

* *Thathameda.*—*See* note on page 1.

† *Ywasayè.*—An unpaid assistant of the village headman in large villages.

‡ *Pôngyi.*—A Buddhist Priest.

§ *Zayats.*—Rest house.

‖ *Ywagaung.*—A village official subordinate to a headman.

Pakôkku by far the largest number of exemptions on account of poverty is recorded from this district.

12. *Land rate in lieu of Capitation-tax.*—Increases in the area assessed are recorded from Akyab where the Municipal limits were extended, Kyaukpyu and Toungoo where several leases for building were issued and Thayetmyo where previous errors in survey were corrected. Henzada records a decrease of 55 acres due to erosion and to exemption of the area occupied by income-tax payers and Bassein records a slight decrease due to the latter cause. In Prome road improvements reduced the assessable area in the central residential portion of the town. The net result for seven districts where this tax is leviable was an increase of 42 acres. Statement V.

The demand fell by Rs. 252, remissions increased by Rs. 718 and the collection were Rs. 970 behind those of last year.

In Akyab in spite of the larger area under assessment fires and cyclones had destroyed many houses and the demand consequently fell off. Income-tax assessees account for most of the decrease in demand and increase in remissions in Bassein and Henzada. Erroneous assessment in Thayetmyo caused an increase in remission.

CHAPTER IV.

Fishery Revenue.

Statement VI.

13. The total collections of current fishery revenue for the year under report advanced by Rs. 38,299 notwithstanding the decrease of Rs. 14,944 from net licenses caused in part by the creation of new leasable fisheries, and in part by the reduction of fees on certain implements which were found to be too highly taxed; the collections from leased fisheries were the highest on record although the demand of last year was exceeded in 1904-05 when however larger remissions were granted. Although the remissions last year exceeded those of the previous year by Rs. 1,215 they were still low as compared with former years and the outstandings fell by 50 per cent. to the small amount of Rs. 5,442. The bulk of the arrear demand which was due from the Prome District, where collections had to be postponed as explained in last year's report, was finally remitted; an outstanding of Rs. 1,956 still remaining from the arrears of the previous year in Hanthawaddy has since been remitted.

In Kyaukpyu the receipts from net licenses increased by Rs. 1,252; there are no leased fisheries in the district. Prome shows a slight increase of Rs. 84 in fees received from nets and all the districts of the Tenasserim Division except Toungoo and Tavoy show increases. With these exceptions reductions in fees from net licenses were general throughout the Lower Burma districts.

A decrease of Rs. 44,627 in the demand under leased fisheries in Hanthawaddy is ascribed to a reaction consequent on losses sustained by lessees in the previous year. A number of the fisheries were sold for periods of two or three years, and this measure probably did much to arrest though it failed to prevent the heavy fall in prices; the granting of longer leases should encourage expenditure by the lessees on judicious weeding and other more or less permanent measures of improvement. The current demand was collected in full without any difficulty; but remission of the arrears of the previous year was necessary as the realization of the security did not provide the amount. The increase of Rs. 23,865 in demand in Pegu under leased fisheries was due to the creation of new and the subdivision of some old fisheries; to the former cause must be ascribed a drop of Rs. 4,508 in the receipts from net licenses. The remissions of Rs. 1,410 were due mainly to loss sustained in certain fisheries owing to railway construction; the small outstanding of Rs. 303 shows that the increase in revenue in this district has imposed no undue burden on the fishermen.

A decrease of Rs. 963 in fees for net licenses in Tharrawaddy was mainly under the highly assessed small mesh nets, the fees for which have been reduced in certain districts. Heavy rain in March and April 1910 which prevented the use of the *gyan** on which the licensees of dry weather fisheries rely for their main catch affected the sales for last year and caused a decrease of Rs. 10,311. The outstandings of Rs. 603 are due to default, the security pledged failed to realize the estimated value and the amount has since been remitted. There was a slight increase of Rs. 84 in the Prome District in the receipt from net licenses although Padaung Township reported a drop of Rs. 349 under this head; insufficient checking consequent on the frequent changes of Township Officers is alleged as the reason for this decrease. In Prome there was a decrease of Rs. 12,930 in the demand from leased fisheries, but as no remissions were granted last year and as remissions totalling Rs. 7,525 had to be granted in the previous year the difference in actual collections was small. Bassein reported an increase of Rs. 28,951 in the demand from leased fisheries following on the good season of the previous year; last year, however, proved a bad fishing season, the monsoon began late and then came with a burst raising unusually high floods so that the fish escaped in quantities over the tops of the weirs; the floods did not subside

* *Gyan*.—A moveable bamboo screen used in fishing operations.

till late and all fishing operations were therefore delayed. In consequence, re-sales and remissions were necessary in some cases. The fees derived from net licenses fell by Rs. 2,640, but the total collections showed an increase of Rs. 25,365. A bad season in Henzada accounts for a decrease of Rs. 1,941 from net licenses and a fall of Rs. 7,479 in the demand from leased fisheries. In Myaungmya the receipts from net licenses fell by Rs. 8,523, a fall of nearly 50 per cent.; many of the old licensees had taken to agriculture in consequence of diminished profits from fishing. The revenue from leased fisheries including fines for late payments of rents on due dates rose from Rs. 1,41,089 to Rs. 1,59,886 showing an increase of Rs. 18,797 over the previous year. Some difficulty was experienced in the collection owing to low prices of fish but the whole amount was collected. The number of *Kadon** fisheries remained the same as in the last year, namely, 20, but only 7 were sold during the year for Rs. 710, there being no bidders for the rest. The total collections increased by Rs. 10,274 or 6·47 per cent.

In Ma-ubin there was an increase of Rs 42,129 in demand under leased fisheries while a reduction of fees on certain implements was partly responsible for a decrease of Rs.2,468 under net licenses. Collections under leased fisheries, however, exceeded those recorded in any year since 1905-06. Care was taken that the dates of auction sales should not clash with those in neighbouring districts. There were slight decreases in the Pyapôn District under both heads of net licenses and leased fisheries. Toungoo reports an increase of Rs. 2,937 from leased fisheries and a decrease of Rs. 53 from net licenses. Some new fisheries in Thatôn accounted for part of the increase of Rs. 3,529 under that head; there was also an increase of Rs. 419 from net licenses. Amherst shows an increase of Rs. 707 under net licenses but leased fisheries yielded Rs. 2,069, less; the outstandings of Rs. 1,410 were due to a defaulting lessee who had already parted with his title to the lands pledged by him as security, no notice of the transfer being given to the Land Records Department. The decrease of Rs. 489 in net license fees in Tavoy is ascribed to migration from fishing to the mines; the leased turtle bank fisheries brought in an increased revenue of Rs. 1,448 owing to competition.

Mergui records a total increase of over Rs. 21,000 of which Rs. 6,587 under net licenses is ascribed to more efficient supervision; the increasing use made of the *kyapazat*† (Schedule A, serial No. 26) in preference to other fixed implements is commented on.

In Mergui the right to collect turtle eggs was sold for Rs. 280 against Rs. 200 last year. Sixty-six pump licenses for taking pearl oysters with divers were issued last year as against 51 in the previous year at a fee of Rs. 400 each.

The monopoly of the right to collect pearl shells, green snails, sea slugs and trochus shells without diving apparatus fetched Rs. 19,200 as against Rs. 10,000 in the previous year; this is a highly speculative undertaking, the prices realized in former years varying from Rs. 4,000 to Rs. 50,000. From the attached table which gives information of exports of the three classes of shells it will be seen that prices have been maintained and that on the whole there has been no deficiency in the quantity exported.

Whither sent.	Green Snails.		Trochus shells.		Sea slugs.	
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
Rangoon	...	...	...	116	...	...
To Foreign ports ...	107	44,830	7	2,000	5	1,760
Total, 1910-11 ...	107	44,830	7	2,116	5	1,760
Total, 1909-10 ...	82	31,300	56	11,150	6	2,245

* *Kadôn.*—Fisheries in flooded plains in which the capture of fish by means of traps is permitted during a portion of the close season.

† *Kyapazat.*—A large bag net tapering at one end and provided at the other with wings which are fastened to posts driven into the bed of the sea at low water.

There is said to be much leakage of these commodities in the south of the district ; the Salôns * who collect them, take them over for sale to the Siamese side where the shells are stated to command better prices and where the Salôn * has no restriction placed on him in the matter of opium.

Pearlers had only a moderate season ; oysters were stated to be scarce and a rise in price of the shell did not compensate for the deficiency of the yield. The shallower waters in the favourite block (3) are becoming depleted and it is necessary to go down deeper ; and to that end improved appliances are necessary and greater caution on the part of the divers. It is now necessary to go down to 25 fathoms and great caution on the diver's part is required on his return to the surface : he has to come up slowly and halt at the different depths so as to accustom himself to the difference in the pressure. There were three deaths among the divers, two of Japanese, and one of a Chinese half-caste. The Japanese are gradually ousting the Manilla divers who hesitate to go down to the depths required, at any rate with existing appliances. Two gems were found valued at Rs. 40,000 and Rs. 10,000, respectively, but ordinary pearls were scarce. The most precious pearl of the year was found in the first trip which the boats made to the pearling grounds. In view of the increased depths to which it is necessary to dive in order to obtain the pearl oysters, the question of making the testing of the diving apparatus more searching has been taken up.

In Upper Burma nine districts report increases from net licenses while six repot decreases ; the same figures hold good for collections from leased fisheries ; there were no outstandings in the Upper Province. The most important variations were in Katha and Sagaing. In the Katha District the important fishery of the Upper Indaw lake, in the working of which difficulties had arisen, was withdrawn from the class of leasable fisheries and worked by licenses. This explains the rise of Rs. 752 in license fees and partially accounts for the heavy fall of Rs. 10,252 in the demand from leased fisheries ; the previous year was poor from the lessee's point of view and there was consequently less competition for the leases last year. The fishery season for the current year was worse than last year. An untimely rise and fall of the river upset the working plans of the fishermen at the time of closing the weirs, while the rise of the river and the heavy rainfall which occurred just before the end of the working season spoiled the catches. The outbreak of plague was another misfortune for the fishermen, as they found some difficulty in disposing of fish at its usual price. Sagaing, where special attention had been given to this branch of revenue, reports an increase of Rs. 12,060 in the demand from leased fisheries. In Minbu a fishery sold by the Township Officer for Rs. 180 fetched, on re-sale by the Deputy Commissioner, Rs. 655 thus showing that there had been a combination to keep down prices ; the loss in leased fisheries was more than counterbalanced by the increased revenue derived from net licenses. In the Mandalay District the use of wide meshed nets in the Irrawaddy during the ' close' season raised the receipts from nets ; much loss was caused to lessees by the long continued rise of the river after the screens had been put down enabling large quantities of fish to escape ; all the riverine districts in Upper Burma report damage from this cause. The conversion of leasable into open fisheries in Shwebo accounts for the decrease under leased fisheries and increased receipts from net licenses. Two new fisheries in the Yamèthin District account for the increase of Rs. 1,510 under that head. A large increase of Rs. 4,754 under leased fisheries in Myingyan is a reflection of the good season enjoyed in the previous year ; the receipts from net licenses fell off by Rs. 764, but the previous year's figures were abnormal, and census work and the plague epidemic left little time for effective supervision and check of unlicensed fishing.

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* *Salôn*.—Aboriginal inhabitants of the Mergui Archipelago.

CHAPTER V.

Miscellaneous Land Revenue.

14. The total miscellaneous land revenue amounted to Rs. 34,63,745, an increase of Rs. 91,643 on the year before; three of the sub-heads showed increases and three showed decreases. Statement VII.

(*a*) *Rents of Town Lands not credited to Local Funds.*—The collections under this sub-head showed an increase of Rs. 37,578; in only seven districts did the receipts fall short of those of last year; and in Bassein only does the decrease call for comment. The decrease of Rs. 1,000 in that district is attributed to the absence of competition at the auction sale of the rights to grow paddy on lands acquired by Government for Railway Towns. The abnormal increase of Rs. 12,919 in Mandalay is mainly due to a misunderstanding as rents which should have been assessed in January 1910 were not collected until after the close of the agricultural year 1909-10, and were therefore included in the collections of the year under report. The issue of new leases in Maymyo accounted for Rs. 202 and in Mandalay for Rs. 4,497 of the increase.

Renewal of leases with consequent enhancement of rent, account for most of the increases of Rs. 9,731 in Hanthawaddy and Rs. 4,653 in Pyapôn. One special lease at a premium of Rs. 1,000 and the issue of leases for sites on a recently made road in Myingyan with revision of leases in Nyaung-u Town account for the increase of Rs. 2,242 in Myingyan. The increase of Rs. 3,343 under this sub-head in Pegu was due mainly to outstandings from the previous year.

In Henzada the issue of new leases has been suspended pending the preparation of a scale of standard rents for all the towns in the district.

(*b*) *Fees, Rents and Royalties on other minerals.*—This sub-head increased by Rs. 44,967 to Rs. 1,19,042, the highest figure yet recorded; 22 districts recorded increases and 13 decreases under this sub-head.

There was an increase of Rs. 45,335 from the Tavoy District where much activity was shown in the extraction of minerals, particularly wolfram. Thatôn, Amherst and Mergui also record increases of over Rs. 2,500 each under this sub-head, the amounts being made up mainly of surface rents paid on prospecting licenses. The decrease of Rs 9,844 in Myitkyina is due to suspension of the royalty payable by the Burma Gold Dredging Company.

(*c*) *Fees, Rents and Royalties on Petroleum, Rubies, Jade and Amber.*—The increase of Rs. 54,677 under this sub-head brought the total collections up to Rs. 29,26,605, the highest on record; ten districts recorded increases as against thirteen decreases. The increase of Rs. 1,05,586 in the receipts from Petroleum in the Myingyan District more than counterbalanced the decrease of Rs. 95,712 in Magwe where production has fallen off.

In the Ruby Mines District the direct credit of the royalties received from the native miners by the Ruby Mines Company accounts for the increase of Rs. 37,802; the increase of Rs. 4,367 in Myitkyina is accounted for by the higher price paid for the right to collect royalty on jadestone and amber.

(*d*) *Receipts under the Village Act.*—There was a slight fall of Rs. 6,585 under this head, twenty-one districts reporting decreases as against fourteen which reported increases. The largest decreases were in Hanthawaddy Rs. 5,333 and Pegu Rs. 4,838 and the largest increases were in Prome Rs. 6,723, Sagaing Rs. 4,234 and Myingyan Rs. 3,301. Increase of violent crimes and more rigorous working of the Village Act account for the increase in Prome which, after Tharrawaddy, returns the largest collections under this head.

(*e*) *Survey fees for pattas.*—As was expected, owing to the suspension of pattas, a large decrease of Rs. 28,895 was recorded under this head. Pegu alone reports any considerable increase, Rs. 1,125 being received for surveys of land for rubber plantations. In Yamèthin an increase of Rs. 363 was due to application

for leases for rubber and garden cultivation, while five other districts report trifling increases totalling Rs. 58. Mergui reports a decrease of Rs. 19,866 due to reduction of survey fees payable when large areas are applied for.

(*f*) *Other Miscellaneous Land Revenue.*—Myaungmya, Thayetmyo and Ma-ubin are the only three Lower Burma districts in which the returns under this sub-head exceeded those of last year. The increase in Myaungmya was due to a larger number of fines for failure to report transfer of leased lands, and to receipts on account of allotments of house sites acquired and disposed of by Government. In Thayetmyo the increase was due to higher prices fetched by the sale of strand and sand banks in Allanmyo Town through competition. The apparent decrease in Akyab was due to the fact that sale proceeds of lands belonging to revenue defaulters were shown under this sub-head in the report for the previous year; in Toungoo also the figures for the previous year were similarly swollen by the inclusion of a sum of Rs. 2,442 contributed by the Toungoo Municipality towards the cost of the Town Supplementary Survey. In Tharrawaddy the decrease was mainly under penalties for breach of lease conditions.

CHAPTER VI.

Settlements.

15. *Progress of Settlement.*—The number and constitution of the Settlement Parties remained unchanged throughout the year, but four out of the five Parties concluded operations over the areas reported on last year, and commenced revision settlement over four new areas and, in Yamèthin and Amherst, original settlement over scattered areas adjoining the areas for revision of settlement. Settlement Officers were also engaged in the compilation of the A Volumes of the Gazetteers of the districts in which their Parties were stationed. No. 4 Party is revising the land revenue and rent assessment in six towns in the Myaungmya District. Forecasts have been prepared and the inception of settlement operations sanctioned in only two new areas, the Bassein District and the Nyaunglebin Subdivision of the Pegu District. Statements XV & X VI.

Settlements completed.—Four settlements were completed during the year of report, namely, the 2nd circuit of the Thatôn District by Mr. T. Couper, with No. 1 Party; the first circuit of the Hanthawaddy District, comprising the new Syriam District by Mr. R. E. V. Arbuthnot, with No. 2 Party; the Shwebo Canal area by Mr. C. H. Duffin, with No. 4 Party; and the Meiktila District by Mr. W. J. Keith, with No. 5 Party. The report on the settlement of the Pakôkku District, which was completed in the previous year, was reviewed in August 1910. The other settlement reports were reviewed by the Settlement Commissioner, Mr. H. M. S. Mathews, in conference with the local officers during the months of December, January and February, and with the exception of the Meiktila report which was still in the Press at the end of the year, the reports with the Financial Commissioner's notes were forwarded to the Local Government.

The settlement of the area which will form the new Syriam District commenced the cycle of third settlements in Lower Burma, and was the first in which crop measurements were taken over the whole settlement area for three years in succession. The Meiktila settlement introduces for the first time proposals for a fixed lump assessment in *kwins* * with poor soils and scanty cultivation, and a revised system of revenue credit to the Irrigation Department. The reports emphasize the importance of accuracy in the statistics collected by the Land Records Department and are remarkable for the clear and concise manner in which interesting facts and figures concerning the prevailing economic conditions of each district are displayed.

Settlement in progress.—Settlement Party No. 3 under Mr. J. S. Furnivall in Myingyan, carried out a second series of crop measurements (4,122 in number), the Land Records staff assisting to measure a few selections in outlying areas. Section work in the 122 *kwins** of the Pyinsi rice tract was revised, and the holding-marking, soil classification and field enquiries completed in the rainy season in 432 *kwins* * of the dry tracts of the Pagan and Salè Townships and later in 298 in the Natogyi cotton tract, and in the *taze* † tract of the Myingyan Township. The year 1910 will be taken as the settlement year in the Myingyan and Natogyi Townships. The work of compilation started in April and May with the nucleus of a recess staff. The party took the field again in June and completed 55 *kwins* * up to the end of the year.

Settlements commenced.—Settlement Party No. 1 entered on the second (or first revision) settlement of 596 *kwins* * and on the original settlement of 274 *kwins* * mostly in the outlying portions of the Amherst District and at opposite ends of the district, a gross area of 1,277 square miles with an occupied area of 211,000 acres for second settlement and 86,000 acres for original settlement. On the death of Mr. J. A. Cope, from enteric fever at the end of January, the Assistant Settlement Officer, Mr. P. E. Jamieson, took charge of the Party. The most

* *Kwin.*—See note on page 3.

† *Taze.*—Cultivation on islands and in the beds of channels of the Irrawaddy.

distant areas were taken up in the first of the two years' programme, and soil classification and field enquiries were completed in 356 *kwins* * with an occupied area of 109,000 acres out of an estimated programme of 513 *kwins*.* Preliminary holding-marking has been completed in all the *kwins* * for original settlement and has been passed in 33. The season was exceptionally unfavourable for the rice crop in the Amherst District and difficulty was experienced in selecting typical plots for crop measurement; 1,241 tests were made in 689 *kwins*.*

Party No. 2 under Mr. W. S. Morrison, commenced the 2nd circuit of the Hanthawaddy District, the Insein Subdivision, with a total of 867 *kwins* * of which 461 are for third settlement and the remainder for second settlement. The gross area is estimated at 1,033 square miles with an occupied area of 383,000 acres and much of it is subject to high floods. Crop measurements were tested in 1,178 cases, but the high floods of 1910 rendered it impossible to select plots for measurement in many *kwins* * of the western tracts. Soil classification and statistical enquiries were completed during the field season in 478 *kwins* * and during the recess good progress was made in the office work.

Party No. 4 transferred from Shwebo, remained under the charge of Mr. C.H. Duffin and commenced the third settlement of 441 *kwins* * in the Einmè and Myaungmya Townships of the Myaungmya District with a gross area of 635 square miles and an occupied area of 226,000 acres. Some 1,240 selections of the winter rice crop were measured. Soil classification and field enquiries were completed in 245 *kwins*,* and the soil classification of 43 *kwins* * more was checked by the Section Officer.

Mr. W. J. Keith remained in charge of No. 5 Party on its transfer from Meiktila to Toungoo until he took leave on the 20th March 1911. Mr. S. A. Smyth, who had joined as Assistant Settlement Officer on the 18th November 1910, assumed charge on Mr. Keith's departure. The programme of operations is the second settlement of the Pyinmana Subdivision of the Yamèthin District, Upper Burma, and of the Toungoo District, Lower Burma, in a period of three years. In Pyinmana there are also some 139 *kwins* * for original Settlement. The rates of the first settlement of Pyinmana expire in 1913, so that an effort will be made to get the new rates sanctioned in time to take effect from July 1913. During the year crop measurements were tested in 730 plots in the Pyinmana Subdivision and 1,135 plots in the Toungoo District. Soil classification and nearly all the field enquiries were completed in the area for settlement in the Pyinmana Subdivision, and a fair beginning was made with the recess work.

Financial results and expenditure during the year.—The rates of assessment consequent on the regular settlement of the Lower Chindwin District were sanctioned during the year of report and the results are shown in Statement XVI. The settlement operations cost Rs. 3,30,362; the anticipated increase in the annual revenue demand as a result of settlement is Rs. 29,596. The number of districts in which rates of assessment based on settlement operations have been fixed remains the same as last year. Including the approximate share of the cost of the Settlement Commissioner's Office, the total expenditure during the year of report (Statement XV) was slightly less than four and a half lakhs of rupees. The settlements of Hanthawaddy first circuit (the new Syriam District) and of Thatôn second circuit cost 5 annas per cultivated acre, that of Meiktila 6 annas, while the settlement of the Shwebo Canal area cost 7 annas.

Inspections and control.—Mr. H. M. S. Mathews inspected the work of No. 3 Party in Myingyan twice, and the field work of the other four Parties, laying down notes for their guidance concerning the formation of primary tracts, and the main lines on which each settlement should be conducted. In November were issued the first edition of the Burma Settlement Instructions and a Guard Book comprising the settlement forms. Mr. Mathews took leave early in March, and was succeeded by the Deputy Director of Land Records, Mr. T. Couper till the 27th May, after which Mr. A. Gaitskell officiated. Mr. Couper inspected the field work of No. 1 Party in the Kyaikkami and Yelamaing Townships. The recess work of four Parties was inspected at the close of the year.

* *Kwin.*—See note on page 3.

CHAPTER VII.

Transfers, Tenancies and Agricultural Advances.

16. *Sales, non-usufructuary Mortgages and Redemptions.*—The statistics of transfers of land tabulated in Statement XI as well as the statistics of tenancies contained in Statement XII were compiled over almost sixteen million acres, being the occupied rural area under supplementary survey with the exception of the Pakôkku District which has furnished no returns though supplementary survey was introduced into three townships in it within the year of report.

17. The differences between the figures for 1910-11 and those of the preceding year are exhibited in the following table: Statement XI.

		Sold during year.		Mortgaged during year. Non-usufructuary.		Total area under Non-usufructuary Mortgage at end of the year.		Redeemed during year.
		Acres.	Rate per acre in Rs.	Acres.	Rate per acre in Rs.	Acres.	Rate per acre in Rs.	Acres
Lower Burma	1909-10	405,498	50	227,760	35	994,365	36	242,887
	1910-11	403,620	47	222,144	29	1,019,714	35	182,978
Upper Burma	1909-10	29,831	38	5,649	26	13,354	40	1,400
	1910-11	27,144	39	5,195	40	15,605	41	6,599
Provincial Total, 1909-10		435,329	49	233,409	35	1,007,719	36	244,287
Provincial Total, 1910-11		430,764	47	227,339	30	1,035,319	35	189,577

The area of land sold in the past year was less than that sold in 1909-10 and is therefore the lowest on record, but the decrease was less than 5,000 acres and is not comparable to the large and sudden drop amounting to almost 100,000 acres which took place in the former year. It seems, however, probable that the causes which brought about the decrease in 1909-10 continued to operate throughout the year of report. These causes were the enforcement of the rules dealing with unauthorised transfers of land to non-agriculturists and the fear of legislation restricting land alienation. The decrease though general was not shared by all districts. There were two Lower Burma districts, Hanthawaddy and Ma-ubin, in which the area sold was 4,000 acres more, while in Pyapôn the increase amounted to 14,000 acres. The main reason for the rise in Pyapôn is said to be the inability of the large landholders to work their estates at a profit: they find it to their advantage to dispose of their lands rather than to continue suffering losses at the hands of fraudulent agents and unscrupulous tenants.

The area mortgaged within the agricultural year has decreased uninterruptedly since 1905-06; the mean annual decrease has been 57,000 acres. In 1910-11 the fall continued but not to the same extent, for the area mortgaged, though the lowest so far recorded, amounted to 227,000 acres and was only 6,000 acres less than in 1909-10. It may be that the contraction of credit which has been going on for some years past is now reaching its limit, for though in Hanthawaddy, Pegu, Tharrawaddy and Myaungmya, the area mortgaged was much less than in 1909-10, there are three districts which report increases in excess of 5,000 acres. The causes special to these districts were, in Henzada and Ma-ubin, the unusually high and prolonged rise in the Irrawaddy, and in Thatôn, a crop less than the normal.

It is difficult to say whether the annual statistics of land transactions faithfully reflect the character of the season under report, or the results of the previous season. The harvest of 1910-11 compares unfavourably with that of the previous year. During the year of report the area redeemed fell 55,000, more than 22 per cent. below the acreage reported in 1909-10. The districts hardest hit were in the Pegu and Delta Divisions. In Upper Burma there was a large increase in the area redeemed in the Sagaing District, amounting to over 4,000 acres. The season of 1910-11 in Sagaing was unfavourable and the increase has not been explained. As a consequence of the fall in the area redeemed the total area under non-usufructuary mortgage at the end of the year was 27,600 acres more than in 1909-10 and amounted to 1,035,319 acres, or 6½ per cent. of the occupied area.

The fall in sale and mortgage values in Lower Burma which began in 1908-09 continued in the year of report and is probably to be explained by the restriction of credit facilities.

Statement XII.

18. *Occupied Area and Tenancies.*—The area occupied by agriculturists was 84·5 per cent. of the total occupied area; six per cent. was in the hands of resident non-agriculturists and 9·5 per cent. was occupied by non-resident non-agriculturists. These percentages differ scarcely at all from last year's figures. The test of non-residence is not the same throughout the Province. In Lower Burma the surveyor's charge is commonly taken as the unit of residence, but in Pyapôn it is the village-tract. In Upper Burma it is usually the village-tract but in the Lower Chindwin it is the surveyor's charge and in Shwebo it is the district. The district in which the largest area is in the hands of non-agriculturists is Hanthawaddy; only 63 per cent. of the occupied area was owned by agriculturists. In Pyapôn they held 64 per cent. and in the Upper Chindwin 68 per cent. In the previous year the Pyapôn percentage was 61 and the rise corroborates the explanation given above of the increase in the area sold in that district. The figures reported from other districts were much the same as in the previous year, except in Minbu where the percentage of land occupied by agriculturists fell from 91 to 86.

The area let at full rents amounted to over 2,932,000 acres, being 18 per cent. of the occupied area and 70,000 acres more than in the preceding year. Increases of over 50,000 acres are reported from Pegu and Pyapôn and a decrease almost as large from Hanthawaddy. Inundation is given as the cause of the fall in Hanthawaddy, but the rise in Pegu and Pyapôn has not been satisfactorily explained.

The year 1910-11 was one of high paddy prices and in consequence rents as measured in money rose in most Lower Burma districts. In Pyapôn the average rent fell almost a rupee and in Mergui it fell three rupees. The falls in these districts have not been explained. But in the rest of Lower Burma the averge rent obtained was Rs. 1·56 an acre higher than in 1909-10. There was a rise of four rupees in Henzada and Amherst and of three rupees in Myaungmya. The districts in which the increases were least were Akyab, Pegu and Tharrawaddy. The Upper Burma figures are difficult of explanation. There was a rise of four rupees in Meiktila but a fall in Kyauksè, while an increase in Shwebo coincides with a decrease of 3·65 rupees in the Lower Chindwin. It is difficult to believe that these figures can be correct. The district where the highest average rent is paid is Minbu with nineteen and a half rupees. In districts in the Arakan Division where the staple is less valuable than in other Lower Burma divisions the average rent is less than ten rupees. But outside Arakan there are only two Lower Burma districts, Mergui and Bassein, where the average falls below that figure. It is curious that in the Bassein District rent should on the average be less than half what it is in the adjoining districts of Myaungmya and Henzada.

The number of holdings which have been let continuously for five years or over rose from 54,793 to 58,733 in the year of report, but there was no corresponding increase in the number of settled tenants. On the contrary there was a drop of over 4,000 in the number of such tenants who have rented the same holding continuously for five years or over, and there are no indications as yet of the formation of a permanent tenant body, paying fixed rents in cash or produce. No districts report unusual friction in the relations between landlords and their tenants.

19. *Agricultural Advances.*—The amount of the advances under the Agriculturists' Loans Act outstanding at the beginning of the year was Rs. 7,74,136. During the year Rs. 9,18,348 were lent bringing the total outstanding up to Rs. 16,92,484, much the same figure as in the preceding year. Of this sum and the interest accruing on it Rs. 8,00,781 were collected during the year and Rs. 1,40,113 were overdue at the close. The districts which report as overdue sums in excess of Rs. 5,000 are Tharrawaddy, Pegu, Myaungmya, Pyapôn, Thayetmyo, Yamèthin, Meiktila, Shwebo, and Bhamo. In Pegu the failure to obtain punctual repayments is ascribed to lack of supervision on the part of a Township Officer, but the reports of the other districts contain no explanation why action was not taken to suspend or collect the sums due within the periods allowed for repayment. All, however, report that almost the whole amount over-due has now been collected or suspended. The amount of principal and interest the suspension of which was sanctioned within the financial year was Rs. 82,370; the suspensions were mostly in Tharrawaddy and Meiktila where floods destroyed large areas, and in Prome and the dry zone districts in which the season was unfavourable. The amount remitted during the year was negligible, Rs. 260 in all. Statements XIII, XIIIA, XIII B, XIIIC and XIV.

The districts which make the largest use of agriculturist loans are Tharrawaddy, Pakôkku, Shwebo and Meiktila in each of which over a lakh has been advanced in the past two years. In Thayetmyo the advances have almost reached that figure while in Prome, Pyapôn, the Upper and Lower Chindwin, Sagaing, Kyauksè and Yamèthin over half a lakh has been utilised. The small use made of the Act in Hanthawaddy is noticeable as is the fact that in Shwebo, where irrigation of new lands has increased the demand for agricultural loans as large an amount was advanced as in the preceding year. Very few misapplications of the loans have been reported; in Kyauksè two headmen who took percentages of the amounts advanced as their perquisites were punished. The advances were used chiefly in the purchase of seed grain and cattle. During the year the instructions were amended in order that advances might be made earlier in the season; disbursements up to one-half of the provisional allotments can now be made, without awaiting the receipt of the sanctioned budget grants. In some districts the amendment was misunderstood and loans made before the beginning of the new financial year.

As usual little use was made of the Land Improvement Loans Act. The amount advanced during the year was much the same as in 1909-10 and fell little below Rs. 12,000. Advances made under this Act are as a rule employed in irrigation work and without skilled assistance it is difficult to be certain that the work will prove successful and ensure the return of the loan. No free grants in addition to repayable loans were made.

The profit which accrued to the Local Government during the year after the repayment of principal and interest at $3\frac{1}{2}$ per cent. to the Government of India amounted to almost Rs. 30,000.

CHAPTER VIII.

Revenue Proceedings.

Statement VII.

20. The amount of revenue for realization of which application was made was Rs. 9,78,930 and the amount realized was Rs. 8,04,406 being increases of Rs. 79,715 and Rs. 60,392, respectively, on the corresponding figures for the previous year; the percentage of recoveries was 82·17 as against 82·74 in the previous year.

Following the increase in the amount of revenue, for the recovery of which the aid of the Revenue Officer was required, there was an increase in the number of notices and warrants issued and of sales of property held. Fewer warrants of attachment of moveable property were issued and fewer sales of such property were held than in the previous year; the number of persons committed to jail rose from 37 to 69 and was out of proportion to the increase in the number of persons arrested which rose only from 2,257 to 2,787. Apparently Revenue Officers preferred to take action against the person or the immoveable property of the defaulter as the number of warrants issued against moveable property was the smallest on record for the past ten years.

The district returns exhibit the usual extraordinary variations in proportion of notices and warrants to amounts of revenue due. In Tharrawaddy 4,372 notices were issued and 433 persons of whom 26 were committed to jail were arrested with the result that Rs. 21,806 were recovered out of Rs. 36,537 due whereas in Bassein out of Rs. 1,02,650 due, Rs. 86,382 were recovered although only 2,027 notices were issued and only 12 people were arrested none of whom were committed to jail. In Ma-ubin no fewer than 635 people were arrested of whom only 3 were committed to jail; the percentage of recoveries was only slightly higher than in Bassein. The number of processes of all sorts issued in Kyaukpyu was much too high; no fewer than 252 persons were arrested of whom only 2 were committed to jail, the enquiries why the collections were proceeding so slowly were postponed too long and hurried measures had then to be taken to complete collections. In Rangoon Town the increases in arrears and in warrants of arrest and of attachment are attributed to the enhanced rates of ground rent levied in West Theinbyu; although immoveable property was attached in 1,174 cases in only 10 cases was the sale actually necessary. In Hanthawaddy heavy losses due to floods tended to make the collection of all revenue more difficult than usual. Numbers of persons who hoped to evade land revenue by claiming remission to which they were not entitled deferred payment as long as possible and this probably accounts for the large increase in the number of notices. The number of warrants of arrest issued was large, though as compared with the previous year the increase was not very marked. Possibly the presence in this district of large numbers of Indian coolies with no fixed residence, who generally attempt to evade payment of capitation-tax by every means in their power, and some of whom will only pay when arrested accounts for the large number of warrants issued, the small percentage of arrests, and the still smaller percentage of committals to jail. The large increase of notices in Tharrawaddy which were more than twice as many as in the previous year, is due to the unreadiness of the agriculturists on account of general poverty consequent on two bad years in succession. In Prome, although the amount due was considerably less than in the previous year, much more rigorous action was taken for recovery, notices increasing from 457 to 868, and warrants of arrest from 93 to 368; these figures are unsatisfactory. In Bassein, although the amount for the realization of which applications were made rose from Rs. 59,107 to Rs. 1,02,650 the number of notices and warrants of arrest diminished. This remarkable increase in arrears was mainly ascribable to the bad fishing season and bad harvest. Eighty-four per cent. of the amount for the realization of which applications were made, was collected as against 83 per cent. in the year previous.

The action taken in Bassein for the recovery of arrears was judiciously supervised. The increase in coercive processes in Henzada was occasioned by the late receipt of Land Revenue Assessment Rolls and the late issue of tax tickets. In Myaungmya orders were issued that headmen would not receive commission on collections credited after fixed dates, and the increase in the number of recovery proceedings shows that headmen took little interest in pushing their collections after these dates. This result was to be expected, and the Financial Commissioner considers the orders should be withdrawn. In Ma-ubin the number of warrants of arrest issued and the number of arrests made were exceedingly high. The migration and poverty of cultivators owing to the destructive floods are given as the reasons for the large increases in coercive measures, but as only 3 persons were committed to Jail out of 635 arrested the Financial Commissioner considers that more discretion should have been shown in issuing warrants of arrest. The Pyapôn figures are more satisfactory : the percentage of sales to attachments in the case of immoveable property was only 6·66, the low figure being explained by the fact that lands were resumed whenever possible instead of being sold by auction. There was a large drop in the amount of arrears due for recovery in the Thatôn District, but difficulties of realization in the Pa-an Township increased the number of coercive processes necessary. In Amherst only 54 per cent. of the arrears were recovered, in many cases land put up for auction had to be withdrawn as no bids were received and the arrears had to be struck off as irrecoverable. The number of processes issued in Tavoy still seems unduly high in view of the small amount of arrears : no fewer than 327 persons were arrested of whom none were committed to jail. In Mergui only one person was arrested and the percentage of recoveries was just under 90. Difficulty of collection in the Allanmyo Township increased the number of processes in the Thayetmyo District although the arrears were only about half those of the previous year. Increases in arrears in Pakôkku and Minbu account for the increased number of notices. In Magwe the rolls were late and although the arrears fell by nearly half an increased number of notices had to be issued. The percentage of recoveries was high in the Mandalay District where a large fall in the amount of arrears outstanding reduced the number of coercive processes of all kinds. Katha reports a large percentage of recovery ; the failure to pay instalments of fishery revenue on due date necessitated an increase in the number of processes. The persistent refusal of Maingtha and Chinese coolies to pay *thathameda** doubled the number of processes in the Ruby Mines. Three of the recalcitrants were arrested and committed to jail. The good outturn and good prices prevailing in Shwebo and Sagaing reduced the amount of arrears and the number of processes very largely. In the Lower Chindwin arrears and processes decreased, while in the Upper Chindwin both increased slightly. In the Meiktila and Yamèthin Districts the arrears were nearly double those of the previous year with consequent increases in the number of processes. In Meiktila considerable difficulty was experienced in collecting *thathameda* * from domestic servants in Cantonments, and there was a considerable increase in the number of warrants of arrest issued ; plague in both Meiktila and Yamèthin and failure of crops in the latter district also caused difficulty in collecting the arrears.

In Myingyan both arrears and processes decreased. There was little difficulty in realizing the arrears in Kyauksè.

21. *Commission paid for assessment and collection of revenue*: (i) *Circle Thugyis*†.—The number of circle *thugyis*† was 174, a decrease of 19 from the previous year ; the balance payable as commission after deductions was Rs. 2,19,097, of which Rs. 2,13,973 were actually disbursed within the year, being an average remuneration of Rs. 1,230 or Rs. 63 less than last year to each *thugyi*† ; the average emoluments varied from Rs. 430 in Rangoon to Rs. 3,583 in Pegu. Statement IX.

(ii) *Village Headmen.*—There was an increase of 246 in the number of revenue-collecting village headmen, and the average amount paid to each *thugyi*† was Rs. 133 against Rs. 134 in the previous year, the lowest district average was

* *Thathameda.*—See note on page 1.

† *Thugyi.*—Headman, either of a circle (*taik*) or of a village (*ywa*)

Rs. 64 in both Thayetmyo and Bhamo and the highest was Rs. 241 in Sagaing. A suggestion to fix the minimum remuneration of Headmen at Rs. 50 was abandoned as the extra cost involved thereby was found to be prohibitive.

The amount of commission earned but not disbursed within the year was Rs. 15,366 being mainly commission on supplementary collections credited at the end of the year; headmen frequently remit such small sums by agents to the Revenue office and postpone drawing their commission thereon till their next appearance. There were no fewer than five cases of defalcation in the Kyaukpyu District. Expenditure on *pôngyibyans* * is suggested as the cause of the defalcations, but revenue collections were not sufficiently supervised.

In the Pegu District one headman gambled away land revenue collections amounting to Rs. 394. A case of embezzlement of capitation tax by a village headman occurred in Tharrawaddy: the headman was subsequently convicted. In Bassein there were three cases of defalcation and the headmen have hitherto succeeded in evading arrest. In Myaungmya one headman was convicted and another is still absconding after defalcation. It is reported from this district that in the Myaungmya Township about 75 per cent. of the headmen did not draw their commission on the date on which they paid their last instalment. Their excuses were various; they neglect to bring their earlier chalans with them, their one object is to get rid of their collections, they are at a busy season in their field work or trade, and they prefer to come when they can arrive early and be sure of getting home before dark. One headman in the Pyapôn District absconded after gambling away a portion of his revenue and has not yet been apprehended. In Toungoo a circle *thugyi*† was fined for retaining in his possession for a considerable time a sum of Rs. 900 collected on blank capitation tax-tickets, and another circle *thugyi*† was removed for failure to credit in time revenue collected by him. A case of alleged falsification of tax-tickets is under inquiry. In Amherst there was one case of embezzlement. In Thayetmyo there were two cases of defalcation; one headman was convicted and one is still at large. The average commission earned by village headmen in this district is with Bhamo, the smallest in the Province; this is due to the number of small and isolated villages and partly also to over-subdivision of village-tracts. One headman in Magwe was convicted for misappropriation of revenue and in Mandalay another was removed from his appointment for a similar offence. In Myitkyina two headmen were convicted for embezzling revenue. In Shwebo some headmen were fined for conniving at cheating by a Revenue Surveyor who was subsequently dismissed. One headman absconded with revenue in Sagaing and has not yet been arrested. In all cases in which Government Revenue was misappropriated it is satisfactory to note that the amounts were fully recovered either from the sureties or by sale of the property of the defaulting headman or from payments voluntarily made by his relatives.

Statement X.

22. *Area granted or leased for cultivation.*—The figures under this item show an increase of 2,244 acres due to large areas having been leased for rubber cultivation in the Tenasserim Division, where every district, except Toungoo, shows an increase over the figures for the previous year; all the other Lower Burma districts except Sandoway, where the returns were swollen by the disposal of arrears from the previous year, showed decreases in some cases amounting to large areas under this head. The Deputy Commissioner of the Arakan Hill Tracts was by executive order empowered to issue leases for rubber cultivation; two applications were received and were still under enquiry at the time of report. The Hanthawaddy figures represent leases in the Special Lease Area; the decrease compared with the previous year is due to the fact that a number of proceedings dealt with on squatter lists were not completed in time to appear in last year's report. A special officer has now been placed on duty in the Minbu District to deal with the allotment of the lands under irrigation. Leases to native officers under Appendix II of the Upper Burma Land and Revenue Manual swell the returns under this head in Mandalay, Shwebo and Yamèthin.

* *Pôngyibyan.*—See note on page 7.
† *Thugyi.*—See note on page 25.

Revenue-free grants—Religious purposes.—Two hundred and twenty-seven acres were granted free for religious purposes as against 265 in the previous year; there were no grants of large areas in any district calling for special notice; the areas granted were for the erection of pagodas, *kyaungs**, etc.

Public purposes.—Ninety-three acres were granted revenue-free for public purposes as against 24 in the previous year. Of this area 43·83 acres were in the Cantonment Circle of Rangoon where a grant for land, which has been in the occupation of the Trustees of the Agri-Horticultural Society of Burma since 1901, was issued to the Trustees of the said Society for the establishment of a public garden. The grants in other districts were for schools, *zayats*†, tanks and wells.

Thugyisa.‡—One thousand two hundred and eighty-nine acres were granted or leased as *thugyisa*‡ against 1,207 in the previous year; the largest area granted in any district was 334 acres in Thatôn.

23. *Assignments of Land Revenue.*—The increase in the total value of assignments of land revenue for all purposes (Rs. 1,077-0-9) was less marked than in the preceding year. Of this amount, Rs. 984-11-10 were for purposes other than for the maintenance of public servants, the percentage on the total amount for the year being the same as that for 1909-10, *viz.*, 91. Statement XA.

(*a*) *For the maintenance of public servants.*—The total value of assignments up to the end of March 1911 was Rs. 21,405-13-10 of which the total value for the year (Rs. 92-4-11) was comprised of small sums on account of *thugyisa*‡ in four districts, the largest of which in Mandalay amounted to Rs. 64-1-0 on a single grant.

Since 1904-05, the yearly value of assignments has shown a distinct tendency to diminish except in 1908-09 when the assignments in the Katha District swelled the figures under the head to the level of those reported in 1906-07.

(*b*) *For other purposes.*—The amount assigned under this head during the year was Rs. 984-11-10 as against Rs. 1,168-12-7 in the preceding year. In only two districts, *viz.*, Hanthawaddy (Rs. 166-7-5) and Henzada (Rs. 240-13-4) did the value of assignments exceed Rs. 100. The amount for Hanthawaddy was due chiefly to a grant for a burial ground to the Christian Community of Rangoon Town and to another to the American Baptist Mission Society for the extension to the Burmese Theological Seminary compound in the Insein Township. In Henzada, though the amount is comparatively large, it is comprised of revenue assigned on numerous small areas of which explanation does not seem necessary.

24. *Waste Land Grants under the old Rules.*—The total revenue realized increased from Rs. 73,392 to Rs. 79,635 in the Akyab District where the Princhaung and Chaungbya grants were resettled. Failure to register transfers in many cases was reported from the Hanthawaddy District where the files and registers relating to these grants were examined during the year. No change was reported from the other districts of Sandoway, Kyaukpyu, Pegu, Prome and Tavoy where a few of these grants are in existence.

25. *Land Acquisition.*—Direction 15 under the Land Acquisition Act, was amended so as to agree with the orders contained in Government of India Railway Department Circular No. 712R.C. of 1909 regarding the circumstances in which the capitalized value of land revenue lost upon land transferred to Railways should be debited to the capital accounts thereof.

26. *Inspections.*—During the year the Financial Commissioner inspected the District Revenue Offices and Record-rooms of Kyaukpyu, Sandoway, Pegu, Prome, Toungoo, Thatôn, Mandalay, Ruby Mines, Shwebo, Sagaing and Meiktila, the District Record-room of Akyab, the Subdivisional Offices of Kyaukpyu, Nyaunglebin, Shwedaung, Yandoon, Toungoo, Thatôn, Kyaikto, Mogôk, Thabeitkyin, Sagaing and Pagan, the Township Offices of Kyaukpyu, Sandoway, Nyaunglebin, Mônyo, Shwedaung, Thatôn, Kyaiktô, Yandoon, Yenangyaung, and Pagan, and the office of the Warden, Yenangyaung. A Special Officer was appointed to carry out the revision and rearrangement of the Hanthawaddy Records, under the personal supervision of the Deputy Commissioner.

* *Kyaung.*—A Buddhist monastery.
† *Zayat.*—See note on page 12.
‡ *Thugyisa.*—See note on page 1.

Inspections by Commissioners and Deputy Commissioners were numerous and few offices escaped without being inspected during the year. There has been some improvement in the number of inspections performed by Subdivisional Officers, but there is still room for greater activity, and as the Subdivisional Officer ought to have an intimate acquaintance with the working and needs of the township and the Township Officer a careful inspection by him should prove of much service.

The Subdivisional Offices of Myaungmya, Mogôk and Thabeitkyin, and the Township Offices of Akyab, Minbya, Cheduba, Pegu, Wakèma, Mawlamyainggyun, Dedayè, Palaw (Mergui), Mindôn, Maymyo and Tagaung were unfavourably commented on in inspections.

27. *Concluding Remarks.*—Some of the Revenue Officers who have distinguished themselves by good work during the year are:—

Messrs. Robertson, Wallace, Wingate and Houldey among Deputy Commissioners; Messrs. Stewart and Grantham, Maung Po Kyu, A.T.M., Maung Po Hla (5), A.T.M., Mr. Saunders, Maung Kyaw Dun, Mr. Gilliat, Captain Hodgins, Maung Tin (2) and Maung Gale (2), among Subdivisional Officers; and Maung Mra Tha, Maung Kyaw Zan Hla (2), Maung E Cho (2), Maung Aung Gyaw, Maung Yet The Aung, Maung Ba Thaw (3), Maung Po Saing (1), Maung Ba Thein (2), Maung Chit Kaing, Maung Lu Gale (4), Nazir Rahman, Maung Kin Lat, Maung Ba Pe (2), Maung Ye Din, and Maung Po Chit among Township Officers.

The names of Mr. Vaillant, Maung Shein, Maung Aung Gyi, Maung Ba Hlaing, Maung Nyein (2) and Maung Po Thin (3), among *Akunwuns*,* are also brought to notice for good work.

By order,

R. F. GREER,

Secretary to the Financial Commissioner, Burma.

* *Akunwun.*—See note on page 8.

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STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1911 (Paragraphs 4—6 of Report, pages 3—8).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	804,907	...	18,78,724	...	3,286	...	18,75,438	...
Northern Arakan	11,772	64	8,308	..	33	64	8,275	...
Kyaukpyu ...	195,303	279	2,91,541	154	3,202	125	2,86,463	1,876
Sandoway ...	80,672	...	1,32,539	..	38	...	1,32,492	9
PEGU ... Rangoon Town ...	8,468	...	31,548	..	...	...	3.,540	8
Hanthawaddy ...	1,176,125	1,456	35,99,211	205	2,42,453	1,251	33,22,563	4,195
Pegu ...	919,892	1,664	21,25,515	256	6,360	1,408	21,19,128	27
Tharrawaddy ...	522,560	85	11,64,673	47	23,316	38	11,41,342	15
Prome ...	367,792	...	5,54,548	...	2,469	...	5,51,869	210
IRRAWADDY ... Bassein ..	715,484	141	15,55,095	75	2,777	66	15,52,259	59
Henzada ...	575,810	...	13,44,454	...	18,298	...	13,26,086	70
Myaungmya ...	653,014	...	19,58,752	...	19,315	...	19,38,424	1,013
Maubin ...	430,474	..	12,46,199	..	1,03,305	...	11,42,894	...
Pyapôn ..	623,195	3,401	18,53,405	1,847	8,661	1,554	18,42,382	2362
TENASSERIM ... Toungoo ...	433,449	216	8,42,333	27	4,895	189	8,36,566	872
Salween ...	24,716	...	27,817	...	38	...	27,779	...
Thatôn ...	708,386	2,395	12,47,457	305	3,481	2,090	12,43,976	...
Amherst ...	523,009	2,466	9,33,410	402	6,075	2.064	9,19,632	7,703
Tavoy ...	135,287	...	3,08,180	...	2,498	...	2,99,597	6,085
Mergui ...	109,987	...	2,69,363	...	9,430	...	2,59,884	29
MAGWE ... Thayetmyo ...	131,010	372	1,86,503	59	987	313	1,85,391	125
Pakôkku ...	44,748	16	1,72,968	...	1,468	16	1,71,500	...
Minbu ...	199,205	7	2,85,669	...	2,535	7	2,80,273	2,861
Magwe ...	330,958	67	3,95,396	...	...	67	3,94,717	679
MANDALAY ... Mandalay ...	169,940	22	3,90,021	...	8,037	22	3,81,952	32
Bhamo ...	24,885	...	47,861	...	...	...	47,861	...
Myitkyina ...	...	..	40,148	...	239	...	39,894	15
Katha ...	181,055	...	2,35,434	...	79	...	2,35,355	...
Ruby Mines ...	9,301	...	22,174	...	11	...	22,163	...
SAGAING ... Shwebo ...	525,733	8,112	5,08,336	4,667	2,148	3,445	5,05,662	526
Sagaing ...	412,259	...	4,57,111	...	18	...	4,57,093	...
Lower Chindwin	411,073	...	3,08,715	...	176	...	3,06,535	2,004
Upper Chindwin	(a)31,769	25	1,19,065	20	70	5	1,17,841	1,154
MEIKTILA ... Kyauksè ...	162,139	..	1,86,153	...	3,605	...	1,82,548	...
Meiktila ...	361,718	...	4,11,386	...	17,719	...	3,93,667	...
Yamèthin ...	170,716	...	2,03,041	...	706	...	2,02,335	...
Pyinmana ...	110,404	...	2,72,283	...	9,456	...	2,62,827	...
Myingyan ...	526,715	* 102	4,55,315	79	1,223	23	4,53,913	179
Total ... 1910-11 ...	...	20,890	2,60,40,651 *	8,143	5,08,427	12,747	2,55,00,116 *	32,108
1909-10 ...	...	4,483	2,60,06,874	970	2,23,298	3,497	2,57,62,702	20,890*

(a) Mingin Subdivision only. * Revised figures.

STATEMENT III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1911 (Paragraph 8 of Report, pages 9 and 10).

Division and District.		Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan ...	Akyab ..	156,627	...	5,87,608	...	3,345	...	5,84,263	...
	Northern Arakan	5,220	...	5,220	...	2	...	5,218	...
	Kyaukpyu ...	45,279	28	1,62,189	...	2,353	28	1,59,574	262
	Sandoway ...	22,550	...	81,592	...	173	...	81,419	...
Pegu ...	Hanthawaddy ...	138,222	...	5,42,595	...	13,305	...	5,29,090	...
	Pegu ...	106,699	...	4,26,497	...	6,615	...	4,19,852	...
	Tharrawaddy ...	83,539	...	3,74,385	...	16,483	...	3,57,902	...
	Prome ...	73,467	...	3,03,614	...	4,831	...	2,98,783	...
Irrawaddy	Bassein ...	88,081	...	3,91,172	...	10,316	...	3,80,849	7
	Henzada ...	109,720	...	4,70,108	...	8,402	...	4,61,706	...
	Myaungmya ...	72,483	...	3,13,135	...	11,992	...	3,01,143	...
	Ma-ubin ...	60,881	...	2,62,769	...	8,660	...	2,54,109	...
	Pyapôn ...	55,615	...	2,33,697	..	7,239	...	2,26,458	...
Tenasserim	Toungoo ...	70,656	...	2,79,347	...	3,322	...	2,76,025	...
	Salween ...	10,095	...	20,544	...	22	...	20,522	...
	Thatôn ...	86,183	...	3,50,546	..	2,125	...	3,48,421	...
	Amherst ...	64,350	...	2,66,062	...	2,310	...	2,63,742	30
	Tavoy ...	28,657	...	1,14,569	...	1,540	...	1,12,729	...
	Mergui ...	25,714	...	91,681	...	970	...	90,711	...
Magwe ... Thayetmyo ...		52,285	...	2,34,707	...	2,294	...	2,32,413	...
Railway Company's employés		...	6,678	28,679	...	...	6,678	28,063	16
Irrawaddy Flotilla Company's employés.		...	...	4,649	...	..	...	4,649	...
Total ...	1910-11	1,354,323	6,706	55,44,265	...	1,06,329	6,706	54,37,621	315
	1909-10	1,343,639	8,149	54,83,674	186	88,857	7,963	53,88,111	6,706

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1911 (*Upper Burma only*) (Paragraph 10 of Report, pages 11 and 12).

Division and District.	Number of households assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAGWE .. Pakôkku ...	81,589	...	8,09,879	...	6,030	...	8,03,815	34
MAGWE .. Minbu ...	54,119	20	2,33,388	...	806	20	2,32,541	41
MAGWE .. Magwe ...	69,137	4,337	2,53,645	17	1,137	4,320	2,52,378	130
MANDALAY... Mandalay ...	43,869	15	2,72,702	11	4,145	4	2,68,551	6
MANDALAY... Bhamo ...	11,664	...	1,24,986	...	2,034	...	1,22,932	20
MANDALAY... Myitkyina ...	18,670	...	1,02,060	...	1,156	...	1,00,904	...
MANDALAY... Katha ...	42,425	...	2,28,389 / 3,005 *	...	946	...	2,27,443 / * 3,005	...
MANDALAY... Ruby Mines ..	9,465	...	78,606 / 10,000 †	...	665	...	77,941 / † 10,000	...
SAGAING ... Shwebo ...	75,510	...	3,02,646	...	2,261	...	3,00,385	...
SAGAING ... Sagaing ...	63,113	...	3,07,203	...	1,747	...	3,05,456	...
SAGAING ... Lower Chindwin ...	64,114	...	3,84,519	...	1,628	...	3,82,885	6
SAGAING ... Upper Chindwin ..	30,777	169	2,66,303	...	1,420	169	2,64,836	47
MEIKTILA ... Kyauksè ..	32,879	...	1,59,538	...	1,094	...	1,58,444	...
MEIKTILA ... Meiktila ...	57,381	...	1,73,253	...	1,566	...	1,71,687	...
MEIKTILA ... Yamèthin § ...	34,894	...	1,28,187	...	1,606	...	1,26,581	...
MEIKTILA ... Pyinmana § ...	25,164	...	1,05,486	...	881	...	1,04,605	...
MEIKTILA ... Myingyan ...	89,489	...	2,79,096	...	1,714	...	2,77,382	...
Railway Company's employés ...	...	73	17,384	...	...	73	17,090	294
Irrawaddy Flotilla Company's employés.	...	...	4,649	...	...	...	4,649	...
Total ... 1910-11 ...	804,559	4,614	42,44,924	28	30,836	4,586	42,13,510	578
Total ... 1909-10 ...	780,836	2,156	‡ 41,75,641	1,871	35,250	285	41,35,777‡	4,614

* Kachin tribute. | † Tribute. | ‡ Revised figures. | § Subdivision.

STATEMENT IV-A.—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June* 1911 (Paragraph 9 of Report, pages 10 and 11).

Division and District.	Government servants and pensioners.	Priests and schoolmasters.	Village headmen.	Poverty and old age.	Immigrants.	Persons assessed to income-tax.	Others.	Total.
1	2	3	4	5	6	7	8	9
ARAKAN ... Akyab ...	634	1,095	1,094	9,967	...	170	11	12,971
ARAKAN ... Northern Arakan	288	6	37	80	...	19	2	432
ARAKAN ... Kyaukpyu ...	340	406	479	5,357	...	105	...	6,687
ARAKAN ... Sandoway ...	383	203	223	2,430	...	102	89	3,430
PEGU ... Hanthawaddy ...	1,112	1,791	810	9,992	...	412	36	14,153
PEGU ... Pegu ...	1,143	1,194	528	5,772	...	579	168	9,384
PEGU ... Tharrawaddy ...	1,267	792	670	9,501	...	390	58	12,678
PEGU ... Prome ...	676	676	617	9,769	4	139	42	11,923
IRRAWADDY Bassein ...	474	721	713	7,094	...	357	4	9,363
IRRAWADDY Henzada ...	449	1,136	559	10,073	...	307	113	12,637
IRRAWADDY Myaungmya ...	383	702	643	4,879	...	438	31	7,076
IRRAWADDY Ma-ubin ...	420	731	405	5,263	2	477	20	7,318
IRRAWADDY Pyapôn ...	452	651	395	3,322	...	527	...	5,347
TENASSERIM Toungoo ...	354	794	756	5,172	222	174	...	7,472
TENASSERIM Salween ...	284	60	82	75	...	29	...	530
TENASSERIM Thatôn ...	868	1,309	430	8,015	3	242	140	11,007
TENASSERIM Amherst ...	615	1,384	368	6,762	6	175	107	9,417
TENASSERIM Tavoy ...	596	744	224	3,807	...	162	4	5,537
TENASSERIM Mergui ...	460	361	173	2,264	222	136	4	3,620
MAGWE ... Thayetmyo ...	455	593	714	6,677	...	77	25	8,541
Total ... 1910-11 ...	11,653	15,349	9,920	116,271	459	5,617	854	159,523
Total ... 1909-10 ...	* 11,488	* 14,903	* 9,965	*114,434	607	4,944	* 660	*157,001

* Revised figures.

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June* 1911 (*Upper Burma only*) (Paragraph 11 of Report, pages 12 and 13).

Division and District.		Government servants and pensioners.	Priests and schoolmasters.	Village headmen and *Ywasayes*.	Poverty.	Immigrants.	Newly married couples.	*Ywagaung*.	Others.	Total.
1		2	3	4	5	6	7	8	9	10
MAGWE ...	Pakôkku ...	802	1,691	1,748	7,780	1	1,684	447	285	14,438
	Minbu ...	821	1,064	857	2,992	...	850	464	162	7,210
	Magwè ..	645	992	941	2,272	6	1,110	577	124	6,667
MANDALAY...	Mandalay ...	1,072	1,187	810	3,157	1	709	388	40	7,364
	Bhamo ...	282	183	287	631	57	184	63	23	1,710
	Myitkyina ...	399	142	225	197	83	114	50	11	1,210
	Katha ...	850	771	990	1,073	5	463	316	40	4,517
	Ruby Mines ...	441	239	259	349	...	95	60	306	1,749
SAGAING ...	Shwebo ...	1,107	1,762	1,342	3,723	3	1,383	568	401	10,289
	Sagaing ...	673	1,788	730	3,586	8	890	432	581	8,688
	Lower Chindwin	677	1,569	971	4,804	8	609	395	201	9,284
	Upper Chindwin	817	825	783	1,593	13	378	292	43	4,754
MEIKTILA ..	Kyauksè ...	786	775	651	2,433	...	342	270	98	5,355
	Meiktila ...	943	1,396	966	2,372	...	577	491	1,428	8,173
	Yamèthin ...	625	954	1,293	3,070	1	1,099	527	333	8,502
	Myingyan ...	811	1,795	1,552	5,327	132	1,313	453	321	11,704
Total	1910-11	11,751	17,133	14,405	45,959	318	11,860	5,782	4,406	111,614
	1909-10	11,483	16,712	14,443	47,202	418	10,891	5,749	4,221	111,119

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Balances for the year ended the 30th June* 1911 (*Lower Burma only*) (Paragraph 12 of Report, page 13).

Division and District.		Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab ...	1,201	...	8,012	...	111	...	7,901	...
	Kyaukpyu ...	335	...	2,008	...	5	...	2,003	...
PEGU ...	Prome ...	1,884	...	19,071	...	488	...	18,583	...
IRRAWADDY	Bassein ...	696	...	19,623	...	390	...	19,233	...
	Henzada ...	2,636	...	20,147	...	1,180	...	18,967	...
TENASSERIM ...	Toungoo ...	414	...	13,210	..	148	...	13,062	...
MAGWE ...	Thayetmyo ...	246	...	9,056	...	222	...	8,834	...
Total ...	1910-11	7,412	...	91,127	...	2,544	...	88,583	...
	1909-10	7,370	13	91,379	13	1,826	...	89,553	...

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1911 (Paragraph 13 of Report, pages 14—16).

Division and District.	Demand.			Remissions.		Collections.		Outstandings.
	Arrears.	From net licenses.	From leased fisheries.	Arrears	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	...	26,415	709	...	...	...	27,124	...
ARAKAN ... Northern Arakan	...	...	...	...	...	...	...	...
ARAKAN ... Kyaukpyu ...	...	16,894	...	...	...	...	16,894	...
ARAKAN ... Sandoway ...	...	3,303	839	...	...	...	4,142	...
PEGU ... Rangoon Town ...	...	7,557	...	...	...	...	7,557	...
PEGU ... Hanthawaddy ...	2,053	28,006	1,66,210	...	...	97	1,94,216	1,956
PEGU ... Pegu ...	...	5,508	2,71,558	..	1,410	...	2,75,453	303
PEGU ... Tharrawaddy ...	...	6,349	1,75,585	...	...	...	1,81,331	603
PEGU ... Prome ...	7,525	4,676	33,950	7,525	...	..	38,626	...
IRRAWADDY ... Bassein ...	...	8,673	3,23,439	...	1,163	...	3,30,949	...
IRRAWADDY ... Henzada ...	...	9,352	1,67 875	...	140	...	1,77,087	...
IRRAWADDY ... Myaungmya ...	...	9,292	1,59,806	...	...	...	1,69,178	...
IRRAWADDY ... Ma-ubin ...	...	8,313	6,40,454	...	1,648	...	6,47,119	...
IRRAWADDY ... Pyapôn ...	1,133	10,263	1,71,769	784	820	349	1,80,042	1,170
TENASSERIM ... Toungoo ...	...	4,062	62,357	...	...	...	66,419	...
TENASSERIM ... Salween ...	...	115	45	...	...	...	160	...
TENASSERIM ... Thatôn ...	...	12,903	32,219	...	...	...	45,122	...
TENASSERIM ... Amherst ...	...	13,086	6,779	...	...	...	18,455	1,410
TENASSERIM ... Tavoy ...	...	18,4.8	4,738	...	...	...	23,166	...
TENASSERIM ... Mergui ...	...	68,773	45,830	...	295	...	1,14,308	...
MAGWE ... Thayetmyo ...	...	3,680	2,113	...	...	...	5,793	...
MAGWE ... Pakôkku ...	...	2,530	9,465	...	...	...	11,995	...
MAGWE ... Minbu ...	...	8,524	20,742	...	...	...	29,266	...
MAGWE ... Magwe ...	...	1,779	650	...	...	...	2,429	..
MANDALAY ... Mandalay ...	10	338	1,53,110	...	3,272	10	1,50,176	...
MANDALAY ... Bhamo ...	...	615	25,803	...	...	...	26,418	...
MANDALAY ... Myitkyina ...	...	1,498	23,332	...	...	...	24,830	...
MANDALAY ... Katha ...	...	1,381	99,501	...	1,402	...	99,480	...
MANDALAY ... Ruby Mines ...	...	70	2,995	...	...	...	3,065	...
SAGAING ... Shwebo ...	127	766	3,414	127	105	...	4,075	...
SAGAING ... Sagaing ...	...	1,529	75,105	...	720	...	76,714	...
SAGAING ... Lower Chindwin	...	750	7,792	...	60	...	8,482	...
SAGAING ... Upper Chindwin	...	1,975	12,785	...	30	...	14,730	..
MEIKTILA ... Kyauksè ...	...	241	1,040	...	...	...	1,281	...
MEIKTILA ... Meiktila ...	...	...	...	...	...	...	...	...
MEIKTILA ... Yamèthin ...	..	1,429	7,905	..	...	..	9,334	...
MEIKTILA ... Myingyan ...	...	5,479	12,377	...	..	...	17,856	...
Total 1910-11 ..	10,848	2,94,652	27,23,171	8,436	11,065	456	30,03,272	5,442
Total 1909-10 ..	2,727	3,09,596	26,56,075	...	9,850	2,727	29,44,973	10,848

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June* 1911
(Paragraph 14 of Report, pages 17 and 181).

Division and District.		Rent of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under Village Act.	Survey fees for *pattas*.	Other miscellaneous land revenue.	Total.
			"Other minerals."	Petroleum, rubies, jade, and amber.				
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan ...	Akyab ...	708	864	2,033	9,751	994	612	14,362
	Northern Arakan	...	...	..	...	...	...	...
	Kyaukpyu ...	1	1,548	237	659	1,892	91	4,428
	Sandoway ...	93	57	128	694	319	159	1,450
Pegu ...	Rangoon Town	...	1,250	...	...	...	5	1,255
	Hanthawaddy ...	30,048	3,382	...	8,756	2,404	1,062	45,712
	Pegu ...	31,577	894	...	9,636	1,125	50	42,682
	Tharrawaddy ...	515	260	...	18,207	...	436	19,478
	Prome ...	2,136	1,218	1,513	15,957	23	76	20,923
Irrawaddy ...	Bassein ...	5,116	1,576	...	7,291	41	1,308	15,332
	Henzada ...	1,397	1,334	984	13,239	12	560	17,526
	Myaungmya ...	4,084	783	...	3,779	95	1,047	9,788
	Ma-ubin ...	4,286	510	...	5,134	...	5,585	15,515
	Pyapôn ...	11,809	...	51	4,717	10	362	17,009
Tenasserim ...	Toungoo ...	6,296	1,098	..	5,323	2,072	313	16,002
	Salween ...	...	485	...	206	...	...	691
	Thatôn ...	1,106	5,022	..	7,061	1,896	20	15,105
	Amherst ...	652	3,189	...	4,161	3,138	...	11,140
	Tavoy ...	98	54,694	...	1,075	536	...	56,403
	Mergui ..	1,350	13,499	...	1,143	8,119	...	24,111
Magwe ...	Thayetmyo ...	868	1,272	5,300	5,716	71	356	13,583
	Pakôkku ...	674	1,845	78,827	3,961	...	506	87,873
	Minbu ...	1,210	6,510	8,335	10,856	99	424	27,749
	Magwe ...	3,934	538	20,38,806	5,187	...	4,741	20,53,206
Mandalay ...	Mandalay ...	27,679	3,334	...	3,580	69	8,027	43,289
	Bhamo ...	3,423	1,875	..	940	21	403	6,722
	Myitkyina ..	3,405	3,703	88,367	430	3	378	96,286
	Katha ...	5,400	918	500	3,301	...	319	10,438
	Ruby Mines ...	1,861	185	1,66,030	694	...	180	1,68,950
Sagaing .	Shwebo ...	3,470	1,323	...	3,747	3	50	8,593
	Sagaing ...	1,598	2,095	...	7,470	2	9	11,774
	Lower Chindwin	557	230	...	2,725	1	32	3,545
	Upper Chindwin	1,170	95	20	568	...	61	1,914
Meiktila ...	Kyauksè ...	2,580	872	...	3,353	...	174	6,951
	Meiktila ...	4,740	883	...	10,274	...	10	15,907
	Yamèthin ...	3,010	458	302	6,109	576	155	10,700
	Myingyan ...	3,988	364	5,35,172	7,742	...	87	5,47,353
Total	1910-11 ...	1,70,905	1,19,042	29,26,605	1,94,364	24,511	28,318	34,63,745
	1909-10 ...	1,33,327	74,075	28,71,928	2,00,640	53,406	38,417	33,72,102

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June* 1911
(Paragraph 20 of Report, pages 24 and 25).

Division and District.		Number of								Amount of Arrears.	
		Notices.	Warrants of arrest.	*Warrants of attachment of property.*		*Persons*		*Sales of property.*		For realization of which application was made.	Realized.
				Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1		2	3	4	5	6	7	8	9	10	11
										Rs.	Rs.
ARAKAN	Akyab ...	811	200	175	267	129	...	2	160	12,650	10,939
	Northern Arakan ...	...	...	...	...	...	...	...	...	...	...
	Kyaukpyu ...	195	353	110	143	252	2	1	14	7,449	5,050
	Sandoway ...	146	56	12	8	16	1	...	1	2,217	2,165
PEGU	Rangoon Town .	2,929	198	29	1,174	...	...	...	10	33,630	30,609
	Hanthawaddy ...	3,063	1,585	134	1,318	373	13	6	122	72,610	55,458
	Pegu	1,610	292	100	709	120	...	24	126	53,720	42,011
	Tharrawaddy ...	4,372	1,049	90	879	433	26	2	163	36,537	21,806
	Prome	868	368	202	173	63	2	2	22	14,264	12,780
IRRAWADDY	Bassein	2,027	256	578	1,097	12	...	174	556	1,02,650	86,382
	Henzada ...	2,764	486	263	1,142	54	4	103	456	31,499	19,041
	Myaungmya ...	1,460	543	395	1,443	55	...	1	158	80,293	62,932
	Ma-ubin ...	1,253	1,395	391	932	635	3	32	128	1,13,136	95,730
	Pyapôn	1,821	590	368	1,277	84	...	28	85	1,28,377	1,12,424
TENASSERIM	Toungoo ...	1,204	58	193	571	8	2	1	48	22,410	18,085
	Salween ...	...	...	...	...	...	...	...	...	...	...
	Thatôn	383	365	124	130	60	5	8	23	6,839	5,115
	Amherst ...	996	236	56	503	43	1	3	290	12,556	6,737
	Tavoy	533	420	65	128	327	...	2	4	5,220	3,263
	Mergui	423	61	2	348	1	...	...	25	11,108	9,916
MAGWE	Thayetmyo ...	659	60	88	86	48	...	7	47	2,662	1,814
	Pakôkku ...	432	29	27	...	22	...	...	...	3,496	2,553
	Minbu	1,023	9	77	4	7	...	...	...	9,303	8,259
	Magwe	541	5	4	1	...	...	...	...	2,709	2,532
MANDALAY	Mandalay ...	1,882	54	261	36	13	5	12	3	81,816	75,456
	Bhamo	55	1	1	...	...	...	...	...	684	536
	Myitkyina ...	47	3	15	1	2	...	3	...	5,448	5,059
	Katha	222	6	115	...	5	2	9	...	44,514	43,100
	Ruby Mines ...	114	4	38	...	3	3	...	...	872	657
SAGAING	Shwebo	1,403	117	243	90	2	...	2	...	47,175	33,196
	Sagaing ...	209	5	5	1	...	...	...	...	5,366	5,232
	Lower Chindwin ...	413	5	31	12	2	...	...	...	4,062	3,544
	Upper Chindwin ...	85	5	3	3	1	..	...	1	2,191	1,901
MEIKTILA	Kyauksè ...	240	4	4	1	3	...	...	...	2,086	1,976
	Meiktila ...	978	98	173	47	2	...	3	8	5,395	4,758
	Yamèthin ...	1,334	68	132	1	12	...	2	...	12,961	11,654
	Myingyan ...	299	1	18	...	...	...	...	...	1,985	1,736
Total	1910-11	36,824	8,985	4,522	12,525	2,787	69	427	2,450	9,78,930	8,04,406
	1909-10	31,331	7,419	5,164	10,304	2,257	37	622	1,545	8,99,215	7,44,014

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1911* (Paragraph 21 of Report, pages 25 and 26).

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.	Number of *thugyis.*	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *Thugyi.*
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	4	8,318	2,150	6,168	6,150	1,537
ARAKAN ... Northern Arakan ...	...	...	...	...	...	...
ARAKAN ... Kyaukpyu ...	23	17,787	4,339	13,448	12,125	527
ARAKAN ... Sandoway ...	2	1,438	408	1,030	1,009	504
PEGU ... Rangoon Town ...	6	2,647	...	2,047	2,578	430
PEGU ... Hanthawaddy ...	14	55,166	14,214	40,952	40,375	2,884
PEGU ... Pegu ...	6	28,798	6,724	22,074	21,499	3,583
PEGU ... Tharrawaddy ...	7	19,822	4,934	14,888	14,539	2,077
PEGU ... Prome ...	13	14,484	4,871	9,613	9,613	739
IRRAWADDY ... Bassein	13	29,315	9,484	19,831	19,389	1,491
IRRAWADDY ... Henzada ...	17	39,808	13,928	25,880	25,880	1,522
IRRAWADDY ... Myaungmya ...	4	18,475	5,008	13,467	13,467	3,367
IRRAWADDY ... Ma-ubin ...	4	7,438	2,068	5,370	5,250	1,312
IRRAWADDY ... Pyapôn ...	3	7,734	2,339	5,395	5,395	1,798
TENASSERIM ... Toungoo ...	5	9,307	2,939	6,368	6,368	1,274
TENASSERIM ... Salween ...	6	4,678	31	4,647	4,647	774
TENASSERIM ... Thatôn	3	4,850	2,006	2,844	2,844	948
TENASSERIM ... Amherst ...	17	17,400	3,517	13,883	12,404	730
TENASSERIM ... Tavoy	10	6,671	1,341	5,330	5,179	518
TENASSERIM ... Mergui	...	...	...	...	...	..
MAGWE ... Thayetmyo ...	17	5,843	581	5,262	5,262	310
Total ... 1910-11 ...	174	2,99,979	80,882	2,19,097	2,13,973	1,230
Total ... 1909-10 ...	193	3,45,304	90,830	2,54,474	2,49,492	1,293

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1911 (Paragraph 21 of Report, pages 25 and 26)—*concluded.*

PART II.—*Village Headmen's Commission.*

Division and District.		Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1		2	3	4	5
			Rs.	Rs.	Rs.
ARAKAN ...	Akyab	945	1,30,941	1,28,898	136
	Northern Arakan ...	18	1,349	1,373*	76
	Kyaukpyu ...	246	20,644	18,275	74
	Sandoway ...	207	16,111	16,011	77
PEGU ...	Rangoon Town ...	...	...	...	...
	Hanthawaddy ...	650	1,09,411	1,09,317	168
	Pegu	433	79,829	79,495	184
	Tharrawaddy ...	518	60,016	60,016	116
	Prome	482	33,469	33,469	69
IRRAWADDY ...	Bassein	535	62,042	61,221	114
	Henzada	448	52,478	52,478	117
	Myaungmya ...	539	89,103	88,971	165
	Ma-ubin	386	45,459	44,755	116
	Pyapôn	372	71,018	71,018	191
TENASSERIM ...	Toungoo	561	58,401	58,333	104
	Salween	1	151	151	151
	Thatôn	416	77,856	77,590	187
	Amherst	238	42,110	40,284	169
	Tavoy	149	19,704	18,666	125
	Mergui	173	27,526	27,211	157
MAGWE ...	Thayetmyo ...	587	37,673	37,673	64
	Pakôkku	869	96,005	94,938	109
	Minbu	385	56,297	53,488	139
	Magwe	500	61,801	61,563	123
MANDALAY ...	Mandalay	385	70,046	69,957	182
	Bhamo	240	15,303	15,303	64
	Myitkyina ...	158	12,491	12,343	78
	Katha	496	44,858	44,901†	91
	Ruby Mines ...	143	10,015	10,013	70
SAGAING ...	Shwebo	639	1,30,590	1,30,590	204
	Sagaing	298	71,795	71,746	241
	Lower Chindwin ...	357	66,774	66,774	187
	Upper Chindwin ...	374	38,522	39,076*	104
MEIKTILA ...	Kyauksè	334	60,081	60,178*	180
	Meiktila	429	57,927	56,477	132
	Yamêthin	652	73,833	73,711	113
	Myingyan	576	73,474	73,474	128
Total ...	1910-11	14,739	19,75,103	19,59,737	133
	1909-10	14,493	19,52,383	19,41,602‡	134

* Includes commission for 1909-10.

† Rs. 43 disbursed in excess.

‡ Revised figure.

STATEMENT X.—*Area granted or leased during the year ended the 30th June 1911* (Paragraph 22 of Report, pages 2[illegible] and 27).

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religi us edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyis*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres
ARAKAN ...	Akyab	6,3'630	4'4000	2'740	...
	Northern Arakan	...	...	...	...
	Kyaukpyu ..	2,690'480	4'0300	1'220	...
	Sandoway ...	615'000	'2710	...	...
PEGU ...	Rangoon Town ...	31'599	'4210	43'830	...
	Hanthawaddy ...	1,106'000	8'5100	18'270	43'98
	Pegu	32'250	11'7943	...	152'52
	Tharrawaddy ...	...	21'1280	1'440	89'55
	Prome	...	11'3800	...	...
IRRAWADDY ...	Bassein ..	98'000	8'0800	...	..
	Henzada ...	61'550	5'7100	...	44'38
	Myaungmya ...	522'030	3'8600	'220	43.74
	Ma-ubin ...	...	8'7200	1'390	199'37
	Pyapôn ...	175'040	3'4600	4'320	98'40
TENASSERIM ...	Toungoo ..	378'070	39'1620	7'885	155'97
	Salween ...	368'000	...	...	...
	Thatôn ...	4,239'290	16'4400	..	334'51
	Amherst ...	3,915'250	4'6400	'820	25'05
	Tavoy ...	1,889'680	6'2300	3'170	...
	Mergui ...	17,689'000	..	...	...
MAGWE ...	Thayetmyo ...	337'100	7'5010	'016	...
	Pakôkku ...	50'500	4'4200	...	1'48
	Minbu ...	311'340	3'6200	...	6'32
	Magwe ...	...	9'8800	...	..
MANDALAY ...	Mandalay .	185 800	3'2292	1'580	24'55
	Bhamo ...	...	'0600	...	...
	Myitkyina ...	1,706'460	'3300	...	26'64
	Katha ...	...	8'1000	'980	29'77
	Ruby Mines ...	1,226'060	1'0600	...	5'60
SAGAING ...	Shwebo ...	239'900	'3350	...	...
	Sagaing ...	5'960	...	...	...
	Lower Chindwin	..	3'0300	...	...
	Upper Chindwin	7'480	...	...	7 53
MEIKTILA ...	Kyaukse ...	. .	2'0400	'450	...
	Meiktila ...	...	22'3800	5'000	...
	Yamèthin ...	708'040	1'7400	...	...
	Myingyan ...	...	...	...	...
Total ...	1910-11	39,214'409	227'4705	93'331	1,289'36
	1909-10	36,970'073	265'0193	24'35	1,207'42

STATEMENT X-A.—*Total value of assignments of Land Revenue up to the 31st March 1911*
(Paragraph 23 of Report, page 27).

Division and District.		Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1		2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE ...	Pakôkku ...	5,712 5 0	3 0 0	...	5,715 5 0
	Minbu ...	139 2 11	...	...	139 2 11
MANDALAY ...	Mandalay ...	226 3 0	64 1. 0	...	290 4 0
	Bhamo ...	3,307 7 11	...	...	3,307 7 11
	Myitkyina ...	772 12 9	13 15 11	...	786 12 8
	Katha ...	2,625 12 3	...	...	2,625 12 3
	Ruby Mines ...	1,242 6 3	...	...	1,242 6 3
SAGAING ..	Shwebo ...	331 12 7	...	...	331 12 7
	Sagaing ...	7 2 0	...	...	7 2 0
	Upper Chindwin ...	1,981 0 0	11 4 0	...	1,992 4 0
MEIKTILA ...	Kyauksè ...	158 15 0	...	...	158 15 0
	Meiktila ...	326 14 3	...	...	326 14 3
	Yamèthin ...	815 9 6	...	...	815 9 6
	Myingyan ...	3,666 1 6	...	...	3,666 1 6
	Total, A ...	21,313 8 11	92 4 11	...	21,405 13 10
B.—FOR OTHER PURPOSES.					
ARAKAN ...	Akyab ...	274 14 10	...	...	274 14 10
	Kyaukpyu ...	81 2 9	...	...	81 2 9
	Sandoway ...	39 1 2	...	...	39 1 2
PEGU ...	Rangoon Town ...	3,596 11 6	8 2 8	...	3,604 14 2
	Hanthawaddy ...	201 15 8	166 7 5	...	368 7 1
	Pegu ...	1,066 7 10	47 8 0	...	1,113 15 10
	Tharrawaddy ...	1,120 11 4	62 0 7	...	1,182 11 11
	Prome ...	202 2 1	26 4 0	...	228 6 1
IRRAWADDY ...	Bassein ...	161 13 0	28 8 10	...	190 5 10
	Henzada ...	411 14 3	240 13 4	...	652 11 7
	Myaungmya ...	276 8 4	9 2 7	...	285 10 11
	Ma-ubin ...	312 4 5	31 7 3	...	343 11 8
	Pyapôn ...	179 8 5	36 7 7	...	216 0 0
TENASSERIM ...	Toungoo ...	326 5 2	70 1 2	...	396 6 4
	Salween ...	12 5 8	...	...	12 5 8
	Thatôn ...	185 14 8	37 3 0	...	223 1 8
	Amherst ...	1,926 12 5	83 9 0	...	2,010 5 5
	Tavoy ...	2 12 9	9 5 7	...	12 2 4
	Mergui ...	44 2 9	7 4 8	...	51 7 5
MAGWE ...	Thayetmyo ...	118 13 1	5 1 3	...	123 14 4
	Pakôkku ...	1,298 14 6	9 15 8	...	1,308 14 2
	Minbu ...	3,518 5 11	6 15 8	...	3,525 5 7
	Magwe ...	61 4 1	6 12 1	...	68 0 2
MANDALAY ...	Mandalay ...	621 6 2	25 5 11	...	646 12 1
	Bhamo ...	81 9 1	...	...	81 9 1
	Myitkyina ...	715 5 2	...	...	715 5 2
	Katha ...	211 1 5	27 4 4	...	238 5 9
	Ruby Mines ...	67 5 3	6 8 0	...	73 13 3
SAGAING ...	Shwebo ...	775 14 1	0 11 4	...	776 9 5
	Sagaing ...	1,723 15 4	...	...	1,723 15 4
	Lower Chindwin ..	23 11 5	3 1 7	...	26 13 0
	Upper Chindwin ...	448 4 3	...	...	448 4 3
MEIKTILA ...	Kyauksè ...	618 2 3	12 12 6	...	630 14 9
	Meiktila ...	121 5 9	10 13 0	...	132 2 9
	Yamèthin ...	438 1 4	5 0 10	...	443 2 2
	Myingyan ...	8,029 6 8	...	...	8,029 6 8
	Total, B ...	29,296 6 9	984 11 10	...	30,281 2 7
Total	1910-11 ...	50,609 15 8	1,077 0 9	...	51,687 0 5
	1909-10 ...	49,330 2 7	1,279 13 1	...	50,609 15 8

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June* 1911 (Paragraph 17 of Report pages 21 and 22).

District.	Sales.		Mortgages				Redemptions.
			During the year of report.		*At the end of the year.*		
	Area.	Amount of purchase-money or value of consideration.	Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	Area redeemed during the year.
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	26,202	9,39,118	13,124	3,52,128	22,427	5,45,961	6,392
Kyaukpyu	3,150	65,555	1,941	43,119	7,603	2,07,859	898
Sandoway	1,354	85,437	450	11,960	1,070	24,146	258
Hanthawaddy	65,322	38,43,565	32,418	13,16,373	202,968	86,63,195	45,199
Pegu	47,913	22,56,863	14,364	4,00,786	84,701	26,33,718	15,139
Tharrawaddy	23,969	13,30,856	4,273	1,26,088	46,757	19,63,340	11,224
Prome	8,518	6,84,136	6,809	5,44,151	33,037	19,00,906	6,599
Bassein	34,506	10,77,900	24,385	4,53,096	85,107	18,31,325	17,961
Henzada	16,800	10,69,330	19,928	3,87,782	42,806	17,58,483	8,257
Myaungmya	34,864	11,94,049	20,213	3,99,094	108,749	29,40,381	22,744
Ma-ubin	21,434	9,95,482	21,699	7,42,106	108,979	39,21,423	4,937
Pyapôn	48,207	20,13,129	32,964	8,04,516	140,234	41,46,063	24,179
Toungoo	18,604	7,72,896	7,103	2,23,984	59,899	18,09,542	3,880
Thatôn	30,225	12,04,006	12,209	4,31,523	41,963	19,47,638	9,426
Amherst	16,414	6,73,501	7,257	2,35,646	21,675	9,42,737	3,792
Tavoy	4,004	3,38,836	2,581	1,73,669	7,411	4,27,605	1,795
Mergui	2,134	4,31,793	396	7,148	4,328	97,120	298
Thayetmyo	1,073	57,869	84	4,030	115	5,060	737
Minbu	675	60,407	13	800	13	800	...
Magwe	563	17,984	...	...	...	...	...
Mandalay	8,282	2,44,236	339	9,220	1,584	30,284	844
Katha	433	3,714	10	350	...	...	10
Shwebo	1,688	56,616	85	1,312	485	11,391	44
Sagaing	1,999	1,16,197	17	9,405	384	15,929	4,099
Lower Chindwin ...	993	48,828	62	4,498	1,127	51,802	392
Upper Chindwin ...	12	920	...	...	...	...	15
Kyauksè	4,999	1,08,487	651	8,980	1,133	24,893	165
Meiktila	314	11,714	1,408	24,667	1,983	32,192	169
Yamèthin	4,755	2,85,404	2,526	1,43,856	8,781	4,72,768	124
Myingyan	1,358	50,720	...	...	...	...	...
Total for 1910-11 ...	430,764	2,00,39,548	227,339	68,60,287	1,035,319	3,64,06,561	189,577
Total for 1909-10 ...	435,329	2,14,96,283	233,409	81,40,117	1,007,719	3,63,66,205	244,287*

* Revised figure.

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ended the 30th June* 1911 (Paragraph 18 of Report, page 22).

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists.	*Non-agriculturists.*		*Number of cases in which the land has been let continuously*		*Number of tenants who have rented their lands continuously*		Area let at full rents.	Amount of money for which rented.
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.					Acres.	Rs.
Akyab ...	612,567	55,320	141,587	5,130	16,211	2,108	19,327	195,941	18,88,340
Kyaukpyu ...	156,730	12,911	7,657	740	1,511	375	1,583	9,744	77,001
Sandoway ...	52,040	2,814	1,977	556	1,848	351	2,050	9,793	93,222
Hanthawaddy ...	778,664	96,340	358,809	8,175	9,277	3,115	15,898	531,405	65,91,335
Pegu ...	636,071	48,571	187,132	4,412	10,491	1,104	14,398	394,758	42,91,019
Tharrawaddy ...	401,837	43,362	55,126	4,317	10,817	1,198	13,936	164,497	22,54,119
Prome ...	346,960	7,706	13,126	1,321	3,467	947	4,200	27,348	3,31,025
Bassein ...	607,636	35,272	60,355	3,397	7,353	1,339	12,136	232,282	16,06,676
Henzada ...	518,497	19,372	30,951	6,621	9,841	4,102	15,041	166,937	24,82,014
Myaungmya ...	521,330	52,254	82,140	4,362	5,519	1,346	10,485	251,233	36,53,043
Ma-ubin ..	326,048	59,706	60,105	2,642	4,082	860	6,027	132,774	16,84,068
Pyapôn ...	402,609	77,771	150,674	3,278	6,060	1,123	8,679	330,072	35,94,905
Toungoo ...	325,192	29,317	55,537	3,844	5,344	942	7,525	124,234	13,87,615
Thatôn ...	578,309	116,107	21,309	1,124	3,776	206	4,727	140,733	18,34,956
Amherst ...	414,948	18,714	37,697	1,189	3,462	418	4,164	71,453	10,31,654
Tavoy ...	93,657	7,354	22,619	2,270	1,995	723	3,620	37,499	4,83,436
Mergui ..	102,608	6,471	7,609	367	853	176	1,043	9,784	55,671
Thayetmyo ...	91,049	3,611	4,769	237	729	143	895	2,550	28,793
Minbu ...	375,727	31,837	26,982	399	594	368	810	6,080	1,18,714
Magwe ...	918,192	9,604	13,674	1,243	2,930	1,405	4,185	24,162	2,78,658
Mandalay ...	227,178	4,325	22,728	1,167	424	564	2,682	14,492	1,50,053
Katha ...	201,674	1,021	1,024	57	140	19	276	2,844	19,129
Shwebo ...	954,175	16,597	23,762	7	78	13	112	563	2,537
Sagaing ...	684,034	25,287	30,427	157	219	110	266	2,050	5,317
Lower Chindwin ...	631,405	97,961	40,469	81	192	81	192	1,088	1,317
Upper Chindwin ...	27,383	8,458	4,574	22	28	82	125	677	2,997
Kyauksè ...	232,955	7,232	14,750	281	122	259	343	6,779	56,513
Meiktila ...	643,935	1,650	7,630	93	146	308	370	578	5,962
Yamèthin ...	457,324	18,613	18,111	962	1,599	245	2,377	31,216	4,29,694
Myingyan ...	1,142,095	29,813	17,515	282	869	256	969	8,886	19,794
Total for 1910-11...	13,492,829	945,371	1,520,825	58,733	109,977	24,286	158,441	2,932,452	3,44,59,577
Total for 1909-10..	13,513,027*	962,522	1,514,405*	54,793	121,413*	28,622	153,266	2,861,815	2,99,18,190*

* Revised figure.

STATEMENT XIII.—*Agricultural advances during the*

District.	Principal.									
	Outstanding at comencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	6,505*	9,625	16,130	10,819	...	10,819	10,819	5,311	...	...
Northern Arakan ...	...	...	...	...	...	..	...	...	...	...
Kyaukpyu	6,092	19,860	25,952	13,344	...	12,180	12,180	13,772	130	1,346
Sandoway	1,507	780	2,287	742	...	691	691	1,596	...	51
Hanthawaddy ...	6,256	900	7,156	3,466	...	2,400	2,400	4,756	558	508
Pegu	29,995	3,000	32,995	15,185	...	11,020	11,020	21,075	...	6,615
Tharrawaddy ...	68,484	95,645	1,64,129	1,31,319	180	78,065	78,245	85,884	24,430	31,856
Prome	15,303*	59,175	74,478	32,002	...	20,637	20,637	53,841	9,515	1,850
Bassein	7,532	20,335	27,867	11,114	..	11,556	11,556	16,311	200	125
Henzada	1,908	10,080	11,988	6,729	...	7,214	7,214	4,774	...	46
Myaungmya ...	13,491*	18,000	31,491	18,342	...	13,516	13,516	17,975	...	5,593
Ma-ubin	12,425	26,800	39,225	16,150	...	16,300	16,300	22,925	1,150	300
Pyapôn	14,553	49,075	63,428	52,159	50	44,205	44,255	19,173	...	8,777
Toungoo	14,760	28,175	42,935	29,562	...	26,550	26,550	16,685	...	4,050
Thatôn	6,375	7,950	14,325	12,973	...	10,813	10,813	3,512	1,950	575
Salween	...	...	...	...	...	...	...	..	...	...
Amherst	22,979	15,291	38,270	29,101	...	22,033	22,033	16,237	6,000	2,009
Tavoy	2,375	1,100	3,475	2,950	...	2,550	2,550	925	...	400
Mergui	2,381	2,720	5,101	3,725	...	3,725	3,725	1,376	...	...
Thayetmyo	42,247*	63,003	1,05,250	43,639	...	25,950	25,950	79,300	9,123	8,777
Pakôkku	41,544*	56,045	97,589	50,881	17	49,407	49,424	48,165	...	1,528
Minbu	14,137	6,450	20,587	10,015	...	9,285	9,285	11,302	391	391
Magwe	18,895	16,735	35,630	14,805	...	14,058	14,058	21,572	1,036	...
Mandalay	19,879	13,015	32,894	13,105	...	8,116	8,116	24,778	600	4,038
Bhamo	19,266	12,380	31,646	21,794	...	15,760	15,760	15,886	750	5,372
Myitkyina	11,716	14,470	26,186	10,836	...	8,875	8,875	17,311	50	1,961
Katha	17,913	15,950	33,863	16,869	...	17,432	17,432	16,431	...	...
Ruby Mines	19,617	6,100	25,717	9,543	...	9,407	9,407	16,310	180	20
Shwebo ...	84,909	83,647	1,68,556	81,320	...	61,989	61,989	1,06,567	5,978	14,073
Sagaing	62,615*	19,640	82,255	53,562	..	53,270	53,270	28,985	..	292
Lower Chindwin ...	36,066	29,200	65,266	36,720	...	30,665	30,665	28,601	...	55
Upper Chindwin ..	46,740*	26,407	73,147	29,470	...	27,560	27,560	45,587	23	2,254
Kyauksè	29,309	47,345	76,654	38,444	...	31,732	31,732	44,922	6,820	...
Meiktila	35,990*	1,06,845	1,42,835	63,417	...	35,557	35,557	1,07,278	9,798	18,062
Yamèthin	36,178	28,935	65,113	48,334	...	35,917	35,917	29,196	3,030	9,550
Myingyan	4,394	3,670	8,064	6,215	...	6,215	6,215	1,849	...	...
Total for 1910-11 ...	7,74,136	9,18,348	16,92,484	9,38,741	247	7,41,169	7,41,416	9,51,068	81,712	1,30,474
Total for 1909-10 ...	9,97,677	7,99,102	16,97,779	11,62,619	963	9,22,867	9,23,830	7,73,949	1,03,362	93,464

* Corrected

official year 1910-11 (Paragraph 19 of Report, page 23).

Interest						Total Principal and Interest.				
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year.	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	647	650	...	650	650	...	...	...	11,469	...	...
...	...	...	...	...	...	...	...	...	...	...	...
36	948	984	...	852	852	8	124	...	13,032	138	1,470
147	98	245	...	93	93	...	5	...	784	...	56
33	277	310	...	304	304	30	43	...	2,704	588	551
2,240	1,499	3,739	...	876	876	...	649	...	11,896	...	7,264
1,173	4,866	6,039	8	4,280	4,288	...	1,789	188	82,345	24,430	33,645
952	2,486	3,438	...	2,361	2,361	...	...	...	22,998	9,515	1,850
528	1,043	1,571	...	1,019	1,019	20	10	...	12,575	220	135
191	467	658	...	490	490	...	13	...	7,704	...	59
920	1,350	2,270	...	1,021	1,021	...	403	...	14,537	...	5,996
823	1,159	1,982	...	1,145	1,145	..	17	..	17,445	1,150	317
843	2,820	3,663	5	2,572	2,577	...	641	55	46,777	...	9,418
333	1,743	2,076	...	1,841	1,841	...	262	...	28,091	...	4,312
121	490	611	..	588	588	...	29	...	11,401	1,950	604
...	...	...	...	...	...	...	...	...	...	...	...
1,329	2,007	3,336	..	1,354	1,354	600	180	...	23,387	6,600	2,189
119	156	275	...	135	135	...	23	...	2,685	...	423
...	102	102	...	105	105	...	...		3,830	...	...
3,711	3,390	7,101	...	2,941	2,941	...	1,187	...	28,891	9,123	9,964
3,147	3,291	6,438	..	3,452	3,452	...	47	17	52,859	...	1,575
12	710	722	...	701	701	...	21	...	9,986	391	412
1,175	961	2,136	...	965	965	...	...	...	15,023	1,036	...
2,135	1,325	3,460	...	1,566	1,566	...	105	...	9,682	600	4,143
503	1,095	1,598	...	1,270	1,270	...	328	...	17,030	750	5,700
97	1,064	1,161	...	1,013	1,013	...	148	...	9,888	50	2,109
...	1,620	1,620	...	1,647	1,647	...	...	...	19,079	...	...
6	984	990	...	991	991	...	1	...	10,398	180	21
611	7,786	8,397	...	6,695	6,695	...	1,722	...	68,684	5,978	15,795
4,306	3,921	8,227	...	3,916	3,916	...	17	...	57,186	...	309
70	2,605	2,675	...	2,671	2,671	...	4	...	39,336	...	59
4,124	3,329	7,453	...	3,467	3,467	...	318	...	31,027	23	2,572
84	3,181	3,265	...	3,269	3,269	...	...	...	35,001	6,820	...
1,706	3,406	5,112	...	2,425	2,425	...	990	...	37,982	9,798	19,052
2,157	2,259	4,416	...	2,590	2,590	...	563	...	38,507	3,030	10,113
...	347	347	...	347	347	...	...	...	6,562	...	...
33,635	63,432	97,067	13	59,612	59,625	658	9,639	260	8,00,781	82,370	1,40,113
8,680	68,514	77,194	50	69,087	69,137	357	6,153	1,013	9,91,954	1,03,719	99,617

figures.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

District.	PRINCIPAL.									
	Outstanding at commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	...	...	...	...	...	...	...	...	...	...
Northern Arakan	...	...	...	...	...	...	...	...	...	...
Kyaukpyu	...	...	...	...	...	...	...	...	...	..
Sandoway	...	...	...	...	...	...	..	...	..	...
Hanthawaddy	...	...	...	...	...	...	...	...	...	...
Pegu	...	...	...	...	...	...	...	...	...	...
Tharrawaddy	...	...	...	...	...	...	...	..	...	...
Prome	6,480	...	6,480	1,740	...	980	980	5,500	760	...
Bassein	...	...	...	...	...	...	...	...	..	...
Henzada	...	...	...	...	..	...	...	...	...	...
Myaungmya	...	3,300	3,300	1,650	...	...	...	3,300	1,650	...
Ma-ubin	...	...	...	...	...	...	...	...	...	...
Pyapôn	...	...	...	...	...	...	...	...	...	...
Toungoo	...	..	...	...	...	...	...	...	...	...
Thatôn	1,775	5,475	7,250	5,617	..	5,555	5,555	1,695	...	200
Salween	...	...	...	...	...	...	...	...	...	..
Amherst	5,100	...	5,100	1,550	...	550	550	4,550	...	1,000
Tavoy	200	200	400	250	...	200	200	200	...	..
Mergui	...	...	..	...	...	...	...	...	...	...
Thayetmyo	5,890	400	6,290	2,933	...	1,492	1,492	4,798	543	933
Pakôkku	130	...	130	65	...	65	65	65	...	...
Minbu	...	...	...	...	...	...	...	...	...	...
Magwe	...	...	...	...	..	...	...		...	...
Mandalay	...	...	...	...	...	...	...	...	...	...
Bhamo	...	...	...	...	...	...	...	...	...	...
Myitkyina	820	650	1,470	426	..	208	208	1,262	...	218
Katha	760	...	760	485	...	485	485	275	...	...
Ruby Mines	260	...	260	...	...	...	...	260	...	...
Shwebo	...	...	...	...	...	...	...	...	...	...
Sagaing	...	...	...	...	...	..	...	...	...	...
Lower Chindwin	...	..	...	...	...	...	...	...	...	...
Upper Chindwin	...	...	...	...	...	...	.	...	...	...
Kyauksè	...	...	...	...	...	..	...	...	...	...
Meiktila	...	1,500	1,500	200	...	100	100	1,400	...	100
Yamèthin	...	...	...	...	...	...	..	...	...	...
Myingyan	6,890	300	7,190	4,445	...	2,850	2,850	4,340	1,100	495
Total for 1910-11 ...	28,305	11,825	40,130	19,361	...	12,485	12,485	27,645	4,053	2,946
Total for 1909-10 ...	32,301	12,110	44,411	14,945	...	16,106	16,106	28,305	384	1,088

during the official year 1910-11 (Paragraph 19 of Report, page 23).

Interest.							Total Principal and Interest.				
Arrears of interest suspended and overdue at the commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	..	..
...	...	...	...	...	...	...	...	...	...	...	...
...	...	..	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
844	324	1,168	...	204	204	...	120	...	1,184	760	120
...	...	...	...	...	..	...	...	...	..	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	126	126	...	64	64	...	62	...	64	1,650	62
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
41	270	311	...	307	307	...	10	...	5,862	...	210
...	...	...	...	...	...	...	...	...	...	...	...
772	255	1,027	...	155	155	...	100	...	705	...	1,100
12	16	28	...	16	16	...	...	...	216	...	...
..	...	...	...	...	...	...	...	...	...	...	...
672	255	927	...	193	193	66	108	...	1,685	609	1,041
10	6	16	...	7	7	...	...	...	72	...	...
...	...	...	...	...	..	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	.	...	...	...	...	...	...	...	...
...	...	...	. .	...	...	...	...	...	...	...	...
5	65	70	..	37	37	...	33	...	245	...	251
...	39	39	...	39	39	...	...	...	524	.	...
...	...	...	...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	..	...	...	...	...	...	...	...	...	...
...	...	..	...		...	...	...	...	...	...	...
...	...	...	..	...	...	...	...	...	...	...	...
...	...	...	...	...	...	..	...	...	...	...	...
...	48	48		33	33	...	15	...	133	...	115
...	...	...	...	..	...	...	. .	...	...	...	...
..	344	344	...	227	227	80	37	...	3,077	1,180	532
2,356	1,748	4,104	...	1,282	1,282	146	485	...	13,767	4,199	3,431
678	1,898	2,576	...	2,634	2,634	...	146	...	18,740	384	1,234

STATEMENT XIII-B.—*Account of Local Government with Agriculturist Borrowers during the official year* 1910-11 (Paragraph 19 of Report, page 23).

	Particulars.	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
	1	2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	Outstanding at commencement of the year ...	7,74,136	28,305	8,02,441
	Advanced during the year	9,18,348	11,825	9,30,173
	Total advanced ...	16,92,484	40,130	17,32,614
	Amount due for collection within the year (including arrears).	9,38,741	19,361	9,58,102
	Remitted during the year	247	..	247
	Collected during the year	7,41,169	12,485	7,53,654
	Total remitted and collected ...	7,41,416	12,485	7,53,901
	Balance outstanding at the end of the year ...	9,51,068	27,645	9,78,713
	Amount suspended by competent authority ...	81,712	4,053	85,765
	Amount overdue	1,30,474	2,946	1,33,420
INTEREST	Arrears of interest suspended and overdue at commencement of the year.	33,635	2,356	35,991
	Interest falling due within the year	63,432	1,748	65,180
	Total interest for collection within the year ...	97,067	4,104	1,01,171
	Remitted during the year	13	...	13
	Collected during the year	59,612	1,282	60,894
	Total remitted and collected ...	59,625	1,282	60,907
	Suspended by competent authority	658	146	804
	Arrears of interest overdue end of the year ...	9,639	485	10,124
TOTAL PRINCIPAL AND INTEREST.	Remitted during the year	260	...	260
	Collected during the year	8,00,781	13,767	8,14,548
	Under suspension at end of the year ...	82,370	4,199	86,569
	Overdue at end of the year	1,40,113	3,431	1,43,544

STATEMENT XIII-C.—*Loans made under the Agriculturists' and Land Improvement Loans Acts during the official year* 1910-11 (Paragraph 19 of Report, page 23).

ACCOUNT OF LOCAL GOVERNMENT WITH GOVERNMENT OF INDIA.

	Amount advanced to Local Government by Government of India.			Interest payable for the year by Local Government to Government of India at $3\frac{1}{3}$ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	7,74,136	9,51,068	8,62,602	30,191
Land Improvement Loans Act	28,305	27,645	27,975	979
Total ...	8,02,441	9,78,713	8,90,577	31,170

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year ending* 1910-11 (Paragraph 19 of Report, page 23).

		Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
1		2	3	4
		Rs.	Rs.	Rs.
1. Interest payable for the year by the Local Government to the Government of India.		30,191	979	31,170
2. Interest collected during the year		59,612	1,282	60,894
3. Balance of interest accruing to Local Government, *i.e.*, difference between (1) and (2).		29,421	303	29,724
4. Remissions of principal during the year		247	.....	247
5. Net result (profit or loss) for the year 1910-11		+29,174	+ 303	+29,477
6. Net result for previous years	1909-10	+38,696	+1,573	+40,269
	1908-09	+46,230	+ 706	+46,936
	1907-08	+35,382	+ 110	+35,492
	1906-07	+26,130	— 86	+26,044
	1905-06	+26,050	— 55	+25,995
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishments for well-boring or other outlay incurred from current revenue in connection with *takavi* transactions.		.... .	.....	.....

STATEMENT XV.—*Progress of Settlement Operations during the year*

District.	Date of inception of Settlement operations.	Area for Settlement.		Area completed at the beginning of the year (before 1st July 1910).	
		Total.	Cultivated.	Total.	Cultivated.
1	2	3	4	5	6
		Sq. miles.	Acres.	Sq. miles.	Acres.
Thatôn (Second Circuit)	November 1908	1,487*	415,668*	1,252	331,440
Amherst (Second Circuit)	November 1910	1,277	297,000	...	...
Hanthawaddy (First Circuit)	November 1907	1,641*	822,848*	1,406	624,528
Hanthawaddy (Second Circuit) ..	November 1910	1,033	383,000	...	...
Myingyan	October 1909	3,136	664,945	588	124,677
Shwebo (Canal area)	October 1905	525*	251,336*	436	175,238
Myaungmya	November 1910	635	226,000	...	...
Meiktila	November 1907	1,679	649,459*	1,492	629,858
Toungoo	November 1910	1,496	414,827	...	...
Yamèthin (Pyinmana Subdivision) ...		563	153,034		
	Total ...	13,472	4,278,117	5,174	1,885,741

* Revised

STATEMENT XVI.—*Financial Results of Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which Settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Cultivated.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
Lower Chindwin	21st June 1909	2,589	772,710	3,74,268	3,01,035	6,75,303

G. B. C. P. O.—No. 154, F. C., 9(4), 7-2-1912—458—B. P.

ended the 30th June 1911 (Paragraph 15 of Report, pages 19 and 20).

Area completed during the year (1st July 1910 to 30th June 1911).		Expenditure		Total cost to date for completed area (up to 30th June 1911).		Remarks.
Total.	Cultivated.	Up to beginning of the year (before 1st July 1910).	During the year (after 1st July 1910).	Per square mile.	Per cultivated acre.	
7	8	9	10	11	12	13
Sq. miles.	Acres.	Rs.	Rs.	Rs.	Annas.	
235	84,228	1,17,202	21,895	94	5	Partly First and partly Second Settlement, No. 1 Party.
426	109,000	...	52,395	123	8	
235	198,320	2,20,282	30,753	153	5	Third Settlement, No. 2 Party.
344	127,666	...	59,281	172	7	Partly Second and partly Third Settlement, No. 2 Party.
782	166,236	42,411	96,720	102	8	First Settlement, No. 3 Party.
89	76,098	92,468	22,897	220	7	First Settlement, No. 4 Party.
212	75,333	...	44,140	208	9	Third Settlement, No. 4 Party.
187	19,601	2,06,212	24,819	138	6	Second Settlement, No. 5 Party.
520	143,195	...	58,995	113	7	Second Settlement Partly First and partly Second Settlement. } No. 5 Party.
3,030	999,677	6,78,575	4,11,895	133	6	

figures.

ended the 30th June 1911 (Paragraph 15 of Report, pages 19 and 20).

Sanctioned Revenue Demand.			Increase or decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		
2,42,587	4,62,312	7,04,899	+ 29,596	+ 4·38	First Settlement. Takes effect from the 1st January 1912.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1912

133923

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1913

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[The maximum limit of the body of the Report is 30 pages.]

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RESOLUTION

ON THE

REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

FOR THE YEAR ENDED THE 30th JUNE 1912.

Extract from the Proceedings of the Government of Burma in the Land Revenue Department—No. 2R.-3, dated the 27th January 1913.

READ—

The Season and Crop Report of Burma for the year ended the 30th June 1912, submitted with letter No. 431—2R.-12 of the 16th July 1912, from the Commissioner of Settlements and Land Records, Burma.

Report on the operations of the Department of Agriculture, Burma, for the year ended the 30th June 1912, submitted with letter No. 244—5R.-85 of the 8th October 1912, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Land Records Administration of Burma for the year ended the 30th June 1912, submitted with letter No. 134—2R.-14 of the 11th September 1912, from the Commissioner of Settlements and Land Records, Burma.

Report on the Land Revenue Administration of Burma for the year ended the 30th June 1912, submitted with letter No. 517—5R.-40 of the 15th November 1912, from the Secretary to the Financial Commissioner, Burma.

RESOLUTION.—The most salient fact in the agricultural history of the year which ended on the 30th June 1912 was the unprecedented rise in the price of unhusked rice. By the end of September 1911 it reached Rs. 204 per 100 baskets; and although it fell to Rs. 153 in December when the new crop came into the market, it gradually rose to Rs. 200 before the close of the year. These high rates were due to the demand from China, Japan and Java, to the prohibition of export from Saigon, to the poor harvest in Siam, and to the fact that throughout Burma the crop was below normal and that much damage was done in the chief rice-producing districts by a cyclonic storm in January while the bulk of the crop was drying on the threshing floor. In most districts the rainfall, so far as quantity was concerned, exceeded rather than fell below normal. Floods in Lower Burma during the middle rains combined with drought in the dry zone districts of Upper Burma and a general failure of the late rains to make the year, like its predecessor, a year of poor harvests. The nett area cropped, 13¼ million acres, was slightly larger than in 1910-11, but the crops over a million acres failed to mature. Rice,

Season and Crops.

though contributing nearly three-fourths of the total, was 125,000 acres less than in the previous year, but this loss was more than made good by the increased area under sesamum, the only other crop covering more than a million acres. More ground-nut and cotton were grown, but the area under tobacco was reduced by late floods in the Irrawaddy which retarded the preparation of nurseries. The area irrigated was just under a million acres.

Revenue Returns.

2. The variable nature of the year was reflected in the revenue returns. The total demand under the Land Revenue heads fell by 3 lakhs to Rs. 4,21,00,000 and the collections were nearly 6 lakhs less than in the previous twelve months. Five lakhs of Land Revenue were remitted in the two districts of Hanthawaddy and Ma-ubin consequent on widespread destruction by floods. For the first time for many years there was a decrease in the number of persons assessed to capitation tax, the high price of rice stimulating the efforts to evade assessment on the part of immigrant Indian labourers. A decrease by Rs. 3,96,000 in the Pakôkku *thathameda* tax demand was only partially made up by an increase of Rs. 2,70,000 under Land Revenue proper. The fishery season was poor and the revenue fell slightly. The diminished outturn from Yenangyaung more than counterbalanced the increased revenue from other oilfields. Receipts from "other minerals," principally wolfram in Tavoy and Mergui, where prospectors were unusually busy during the year, nearly doubled, but the total revenue from this source, Rs. 2,36,000, is still insignificant. The whole of the demand under all land revenue heads was collected with the exception of 10 lakhs, and of this balance 9⅓ lakhs were remitted. Proceedings against defaulters were necessary in respect of Rs. 9,31,000 only. Although more warrants of arrest were issued, only 56 persons were committed to jail for failure to pay; sales of property were considerably fewer than in the previous year; and on the whole the statistics indicate that the revenue of the year was collected with remarkable ease. So far as the agricultural classes were concerned, the high price of rice made up in great measure for the inferior crop. Shortage of food was feared in more than one district owing to overselling induced by the high price but these fears were fortunately disappointed, although the enhanced cost of living hit the poorer non-agricultural classes very hard.

Revenue Settlements and Land Alienations.

3. Satisfactory progress was made by the six Settlement Parties at work during the year. The second Settlement of the Meiktila District was sanctioned in addition to the three—Pakôkku, Hanthawaddy (Syriam) and Thatôn (second circuit)—mentioned in the Land Revenue Administration Report, but the consequent notifications were not completely issued till after the close of the year. The ultimate increase in revenue expected in these four settlements is 8⅔ lakhs, or rather less than 20 per cent. over the demand at the old rates, but this will not be fully reached for ten years. Some 9¾ lakhs were advanced by Government to agriculturists. The areas of agricultural land recorded as sold and mortgaged during the year and their values increased. The Report speaks of an expansion of credit due to readiness on the part of money-lenders to make advances

on the security of land and a general spirit of speculation consequent on the rise in the price of rice. The increased value of rice combined with losses sustained in connection with speculation in other directions has probably gone far to rehabilitate land as a source of investment and as security for loans and the return of the money-lending community to their old love should be hastened by the fact that the Government of India have sanctioned the Lieutenant-Governor's proposals to abandon Land Alienation Legislation and to consider *de novo* the need for Tenancy Legislation.

Supplementary Survey.

4. The gross area under supplementary survey reached 50,450 square miles with nearly 16¾ million acres under occupation and over 12½ millions cultivated in the year under report. The excess—650,000 acres--over the last total of the total nett area cropped during the year shown in the Season and Crop Report (Statement II) falls in tracts outside supplementary survey. The total cost of the Land Records staff rose to 5·19 per cent. of the total assessment, for various reasons which are set out in paragraph 10 of the Land Records Administration Report. Financial stringency led to a reconsideration of the programme of re-survey, and it was decided to impose a larger share of work than was originally contemplated on the permanent establishment. The question of reducing the work and thereby increasing the efficiency of the staff in the dry zone districts of Upper Burma came again under consideration, and the Financial Commissioner's proposals are now before the Local Government. The Vandyke process was definitely prescribed for the reproduction of the survey maps used for assessment purposes, and, after an experiment to determine the cost, sanction was accorded to a proposal to colour-print the settlement soil classification on these maps, thereby obviating the risk of error involved in the old system of reproducing the soil class boundary lines by hand. The preservation of permanent survey and boundary marks is discussed in paragraph 15 of the Report. The Lieutenant-Governor desires to direct the attention of District Officers to the necessity of paying more attention to this subject, especially in towns. With a few notable exceptions, District Officers do not devote sufficient time to the field work of supplementary survey. The average number of *kwins* inspected by Deputy Commissioners, Subdivisional Officers and Township Officers respectively was roughly 7, 11 and 10; and more than half of the 205 *kwins* inspected by Deputy Commissioners stand to the credit of the three Deputy Commissioners of Pegu, Bassein and Ma-ubin, the two former being among the hardest worked districts in Burma. The efficient working of supplementary survey is the basis of all successful revenue work, and the Lieutenant-Governor desires Commissioners of Divisions to take serious notice of any tendency on the part of District Officers to neglect the all-important duty of inspecting supplementary survey and land records work in the field. Paragraph 20 of the Report remarks on the steady decrease in the attendance at the Government Survey Schools, but the total average number of pupils on the rolls during the year, 298, appears to be more than ample to fill casualties in the available posts, some 2,150 in number. The Department was undermanned in its superior branch owing to the absence of junior and probationary Superintendents on a course of training which may be expected to bear good fruit on their return to their charges.

Agricultural improvements and education.

5. The close of the year of report saw the initiation of an experimental scheme for training District Agriculturists while a course of instruction in agriculture for Karens in Lower Burma was started by Missionary enterprise in the Toungoo and Pegu Districts with the aid of a grant from the Local Government. Agricultural surveys were carried out in the Yamèthin and Insein Districts. In view of the similarity of agricultural conditions and crops in Lower Burma Districts the Lieutenant-Governor approves of Mr. MacKenna's proposal not to publish a separate agricultural survey of each district, but to await the completion of the surveys of a division. Five experimental gardens in the hills were maintained at a nett cost of Rs. 5,549; Sir Harvey Adamson agrees with the Director of Agriculture that they are not worth maintaining on their present basis, and he awaits detailed proposals for their abandonment or conversion into seed production stations. Seed production at the Mandalay Agricultural Station should be confined to varieties for which the soil is suitable. It is better to decline to supply the seed of varieties unsuitable to the soil than to supply seed which is admittedly inferior. Some progress has been made in laying out the new Agricultural Station at Hmawbi which it is intended to devote to experiments with rice and production of seed. Some advantage appears to have been taken by cultivators of the Depôt opened at the Mandalay Agricultural Station for the supply of improved agricultural implements. Particulars of the implements sold and of the districts by which they are taken might usefully appear in future reports.

Acknowledgments.

6. The Hon'ble Sir F. C. Gates, K.C.I.E., C.S.I., held the office of Financial Commissioner during the greater part of the year, and the thanks of the Lieutenant-Governor are due to him and to Mr. H. L. Eales, C.S.I., who took his place during the Sessions of the Imperial Legislative Council, for their efficient administration of the Departments under their control during the year. Mr. A. Gaitskell acted as Commissioner of Settlements and Land Records and Mr. Clayton as Director of Agriculture till the return from leave of Messrs. H. M. S. Mathews, C.S.I., and J. MacKenna, in April 1912. Sir Harvey Adamson desires to express his appreciation of the services of these four officers and of the District officials whose work receives commendations in the reports under review.

By order of the Lieutenant-Governor of Burma,

W. J. KEITH,
Officiating Revenue Secretary to the Government of Burma.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1912.

CHAPTER I.

Introductory.

The Hon'ble Mr. F. C. Gates, C.S.I., was Financial Commissioner throughout the year. The Hon'ble Mr. H. L. Eales, C.S.I., officiated for him during his absence in India from the 5th January 1912 to the 8th April 1912.

2. *Changes in law, rules, directions, etc.*—No enactment affecting the revenue administration of Burma was passed during the year, either by the Governor-General in Council or by the Burma Legislative Council.

A draft consolidated Land and Revenue Bill for the whole of Burma, which has been engaging the Financial Commissioner's attention for some time past, was submitted to Government for consideration.

The amendments made in 1910 in the Lower Burma rules relating to the assessment of revenue on grants and leases for the cultivation of rubber are being reconsidered on the representations of persons concerned in the rubber industry.

A resolution of the Government of India providing for the exemption from assessment to land revenue of lands held by private individuals and local bodies for public purposes was published as a direction under the revenue law. A new direction regarding the date of collection of rent on leased lands was issued. The direction relating to royalty on minerals extracted by a Government department for its own use and for sale was revised in the light of recent orders of the Government of India.

The revised editions of the Land and Revenue Manuals for Upper and Lower Burma referred to in last year's Report were issued during the year under review.

The Financial Commissioner had under consideration the revision of the instructions regarding tenure inquiries and demarcation and boundary proceedings in towns, and the preparation of town lands rolls. Revised directions on these subjects were issued shortly after the end of the year under report.

A consolidated notification of land revenue rates in force in towns in Lower Burma under various settlements was issued by the Financial Commissioner. Proposals for the revision of squatter rents in the town of Rangoon were submitted for the orders of Government towards the close of the year.

Owing to the extension of the Fisheries Act to Upper Burma, the rules, directions and forms for Upper and Lower Burma were amalgamated as far as possible, and a new edition of the Fisheries Manual was issued. In the amalgamated rules and directions the Lower Burma provisions have been generally adopted. The few points of difference which still remain are necessary owing to physical differences between the two parts of the Province. Some additions and alterations were made in the schedules of fishing implements. Reductions were made in the fees on hauling, drifting and fixed nets in Lower Burma.

So much of the Burma Inspection Manual as related to subjects dealt with by the Financial Commissioner was revised and issued as a separate manual.

3. *Total demand, collections, outstandings, etc.*—The total current demand from all heads of land revenue was Rs. 4,21,04,444, against Rs. 4,24,02,869 (revised figures) for the previous year. The corresponding figures for collections were Rs. 4,11,27,952 (1911-12) and Rs. 4,17,06,847 (1910-11).

Floods again did serious damage to agriculture in parts of both Upper and Lower Burma, while in Upper Burma, outside the riverine tracts, rainfall conditions were generally unfavourable. Ordinary land revenue collections consequently show a decrease as compared with 1910-11. Fisheries also suffered damage from the floods and the receipts from this source declined. The abnormally high price of rice which obtained throughout the year had an adverse effect on the collection of capitation-tax and *thathameda* * from the non-agricultural classes.

* *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area and the individual assessments are made by selected elders.

CHAPTER II.

Ordinary Revenue.

4. *Land Revenue—Area assessed and revenue demand.*—Excluding the amounts creditable to cess and irrigation, the demand for the year 1911-12 was Rs. 2,61,05,725 as against Rs. 2,60,40,982 for the previous year, an increase of Rs. 64,743. Heavy floods again caused a serious decrease in the area assessed in Hanthawaddy, and a smaller decrease in several other districts. These reductions more than counterbalanced the increase in assessments resulting from the small extensions of cultivation in most Lower Burma districts. In Upper Burma the season was on the whole unfavourable owing to failure of the middle and later rains, and many parts of the riverine districts suffered also from floods. The majority of districts show a decrease of assessed area. The substitution of land revenue for part of the *thathameda** assessment in the Pakôkku District increased the land revenue demand by Rs. 2,70,484 in that district. If this increase is discounted, the result is a decrease of some two lakhs in the total land revenue assessment of the Province, consequent on abnormal floods in the Irrawaddy basin and short rainfall in the dry zone. Statement I.

Central Rice Tract.—In Hanthawaddy cultivation was impeded by floods more widespread and destructive than in the previous year. The area not assessed on this account rose from 57,434 acres to 85,806 acres, while the demand declined by Rs. 1,12,685. This district suffers periodically from heavy floods, and the Deputy Commissioner and Commissioner suggest a fresh examination of the possible means of protecting the low-lying portions of the district. In Pegu the Sittang shortened its course by nearly 40 miles, which resulted in quicker drainage in the neighbouring plains and some increase of assessed area and demand. In Tharrawaddy and Prome the conditions were not unfavourable, and extensions of cultivation, with small increases of assessed area and demand, are reported. In Thatôn on the other hand floods and erosion by the sea caused a decrease in the assessed area; but the introduction of enhanced rates consequent upon revision settlement in the Thatôn Township sufficed to turn the scale and increase the total demand by Rs. 41,972. In Toungoo again, non-assessment due to serious floods left the demand practically the same as in the previous year.

Delta Tract.—The five Delta districts all report extensions of cultivation averaging about 6,000 acres, but their effect on assessment was in some cases diminished or counteracted by floods. In Bassein 6,304 acres remained unassessed from this cause, while the floods in Ma-ubin are reported to have been the highest on record and to have resulted in wholesale destruction of crops. Enhancement of the rates of assessment in the Danubyu, Yandoon and Pantanaw Townships produced a small increase in the total demand for the Ma-ubin District, despite a decrease in the area assessed. Proposals have been made for the further protection of certain portions of the district by embankments. The season was generally favourable in Henzada, and the demand increased by Rs. 28,829. No adverse conditions are reported from Myaungmya or Pyapôn, but the increases in demand were comparatively unimportant (Rs. 8,595 and Rs. 9,100).

Dry Zone.—In this tract the districts of Pakôkku, Minbu and Magwe alone show increases of assessed area. The increase in Pakôkku was from 44,748 acres to 324,734 acres; but the first figure represented assessment on island lands only, while the second is the result of the new assessment at acre rates of non-State land and of *kaukgyi*† and *kaing*‡ crops on State land, consequent upon the recent settlement operations. The year was in fact one of widespread crop failure and

* *Thathameda.*—See note on page 2.
† *Kaukgyi.*—The principal harvest.
‡ *Kaing.*—Cultivation on the banks of rivers or on islands.

scarcity, and the increase of Rs. 2,70,484 in the land revenue demand falls short by more than a lakh of the decrease in *thathameda** demand under the rearrangement made at the settlement. The Commissioner considers that, in the circumstances of the season, the new rates caused less friction than might have been expected and that collections were satisfactory. In Minbu while the assessed area increased by 13,233 acres, the demand decreased by Rs. 28,602; but this decrease was mainly due to a revised method of calculating irrigation credits, which increased by Rs. 66,706. The rains were comparatively favourable for *kaukgyi*† crops on both irrigated and unirrigated land, but the early rains were insufficient for the sesamum crop, and the pulse and millet crops were badly damaged by the late and sustained rise of the Irrawaddy. In Magwe a generally favourable season led to the sowing of considerably larger areas than in the previous year and to a rise of Rs. 61,893 in the demand. It is to be noted, however, that 1910-11 was a particularly poor season in this district. Insufficient rains were the general cause of the depression in the other districts of the tract. Sagaing suffered from flooding from the Irrawaddy and the Chindwin in the latter part of the year, in addition to lack of rain earlier. The assessed area fell by 54,719 acres and the demand by Rs. 71,781. The Lower Chindwin shows a very similar result as regards assessed area, but owing to the introduction of new settlement rates the demand increased by Rs. 33,704. The most serious decline was in the Meiktila District, where the assessed area fell by 105,947 acres and the demand by Rs. 1,39,145. In Yamèthin a decrease of demand due to insufficient rain, particularly in the latter part of the season, is reported to have been minimised by an improvement in the work of the Land Records Department. In Myingyan the early rains were good, but the failure of the later rains and of the irrigation from the Kanna and Pyugan tanks together with the late high rise in the river combined to render autumn crops unsuccessful, and to reduce the demand by Rs. 77,797 as compared with that of 1910-11.

Irrigated Tract.—The season in the Mandalay District was very similar to those of the previous three years. *Kaing*‡ and *kaukgyi*† crops over large areas in the riverine tracts were again destroyed by floods from the Irrawaddy, while complete failure of the late rains caused considerable loss in the upland crops. *Mayin*§ cultivation in the Madaya and Singu Townships also suffered seriously from want of water, owing to failure in the working of the Shwetachaung distributary system. Proposals for the improvement of the system are understood to be under consideration. The total decrease of assessed area and demand was 18,387 acres and Rs. 46,127. Shwebo fell back considerably from the high figures of the previous year, showing decreases of 76,851 acres and Rs. 73,944 in area assessed and demand. The failure was entirely in the unirrigated area and was due to serious shortage in the late rains. In the Shwebo canal area the supply of water was exceptionally early and was well maintained throughout the year. No abnormal flooding occurred. The general conditions in Kyauksè were similar to those in Shwebo. Crops did well in the irrigated area but suffered considerably from shortage of late rains in the rainfall tracts. Floods on the Myitngè in the north-west of the district, and insect pests in the Bônkwin tract also did some damage. The total assessed area increased to a small extent, but the total demand fell by Rs. 20,415.

Northern Frontier Tract.—In Bhamo the riverine tracts suffered considerable destruction from floods in October, and the assessed area decreased. There was nevertheless a small increase in demand, which is said to have been due to the high price of paddy and the consequent high commutation rates. This is the third year in which an increase has been shown since the introduction of the new system of assessment described in the Report for 1909-10. The use of the same system in the Myitkyina District was further extended during the year under report, the total number of villages to which it was applied being 87, against 22 in the previous year. The Deputy Commissioner considers that it is well suited to

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* *Thathameda.*—See note on page 2.
† *Kaukgyi.*—See note on page 3.
‡ *Kaing.*—See note on page 3.
§ *Mayin.*—Properly rice grown on low-lying land in the hot weather and harvested in June or July. But the term is applied also to other crops which mature about the same time.

the conditions of the district. The Commissioner remarks that it is not yet altogether popular, but thinks that on the whole the results of the change have been quite satisfactory. The total demand for the district increased by Rs. 15,959, partly owing to the extension of the new system and an enhanced commutation rate, and partly to an extension of cultivation, particularly in the Nanyin Valley of the Mogaung Township. In Katha the assessed area decreased by 375 acres and the demand by Rs. 7,158. It is reported that so far as the greater part of the district is concerned there has been practically no expansion of cultivation for the last eight years. The rainfall is reported to have been unfavourable in the year under report. In the Ruby Mines District also the year was poor, owing mainly to untimely rain, to floods from the Irrawaddy, and to cattle disease in the Thabeikkyin Subdivision. In the Mingin Subdivision of the Upper Chindwin District irregular rainfall and floods combined to cause a drop in demand; but in the rest of the district good harvests, a high price for paddy, and an improvement in the checking of the outturn, produced an increase of over Rs. 40,000.

Arakan Seaboard.—All the Arakan coast districts report increases of assessed area and of demand due to extensions of permanent cultivation and to the assessment of grants on which the periods of exemption have expired. In Sandoway the increase was inconsiderable, but in Akyab and Kyaukpyu the demand rose by Rs. 12,019 and Rs. 5,461 respectively.

Tenasserim Seaboard.—For the same reasons as those recorded in the case of the Arakan districts assessed area and demand increased in the Amherst, Tavoy and Mergui Districts. In Amherst the increases were 3,565 acres and Rs. 6,979, the latter figure being partly accounted for by the imposition of enhanced rates in a portion of the Moulmein Township. In Tavoy the increase in demand was rather larger than in Amherst, but in Mergui, although the assessed area showed an increase of 5,659 acres, largely due to the expiry of the period of exemption on the plantations of the Mergui Crown Rubber Estates Company, Limited, the demand rose by only Rs. 1,450. This result was due to wide assessment at fallow rates, consequent on an epidemic of cattle disease.

Thayetmyo.—In Thayetmyo, increases of 67,982 acres in the assessed area and of Rs. 83,861 in the demand are reported to be due to the discovery of large omissions of dry cultivation from assessment in the preceding years. The Land Records Staff is said to have been inefficient, and the control of the supervising officers ineffective. In supporting this view the Commissioner writes:—"I have been at special pains to satisfy myself that this large increase was not obtained by the assessment of fallow and unmatured areas. I toured right through the submontane tracts from Mindon to the north of the district, and I received no complaints on the subject. I see no reason to believe that the assessments were excessive or oppressive. The season was a bad one and did not lend itself to a natural increase in the cultivated areas." The credit for the improvement in Land Records work and consequently in the revenue demand during the year under report is due to Mr. Paul, Superintendent of Land Records.

5. *Remissions.*—There was again a heavy increase in the amount of land revenue remitted, which totalled Rs. 7,10,971, or 2·72 per cent. of the demand, as compared with 1·95, ·86 and ·4 per cent. in the three preceding years. The figures reflect the exceptional extent of the damage done by floods in various parts of the Province. Most of the districts which show the heaviest remissions show also decreases of assessed area, owing to the non-assessment of tracts where the destruction of crops was complete. In Hanthawaddy the amount was Rs. 3,09,330, an amount unparalleled during the last six years. As in the previous year, the damage was mainly in the Tantabin and Taikkyi Townships. Three special Myoôks assisted the Township Officers to deal with applications for remission; and though some confusion and delay resulted from the late replanting of some areas where complete destruction had been reported, and elsewhere by the late flooding of areas which escaped in the earlier part of the season, the work was creditably done. In Ma-ubin, remissions principally due to floods amounted to Rs. 1,99,855, also a large increase by comparison with the previous year (Rs. 1,03,305). Two special Myoôks for remission work had to

Statement I.

be employed here. Special officers were also found necessary in Tharrawaddy, Bassein, Toungoo, Thatôn and Amherst, which all suffered more or less severely from floods. In Toungoo and Amherst remissions amounted to Rs. 57,264 and Rs. 29,795 respectively. In the two districts last mentioned there was delay in dealing with applications for remission, and in many cases the revenue was collected in full, the amount remitted being subsequently refunded.

An increase in the amount of irrecoverable revenue due from squatters who disappeared after the harvest is recorded from some districts.

In Upper Burma the largest remissions were in Mandalay, Yamèthin, Kyauksè and Meiktila. In Mandalay and in part of Kyauksè, floods were the principal reason, and in the other districts, failure of crops from insufficient rainfall. In Shwebo, although the land revenue share of remissions amounted to only Rs. 1,184, the total, including water-rate and the irrigation share of revenue, was Rs. 13,291. The principal reason was erroneous assessment.

Statement I.

6. *Collections and outstandings.*—The total collections of current land revenue show a decrease practically equal to the increase of remissions less the small increase of demand, the outstandings being approximately the same as at the end of the previous year. The exact amount of the decrease was Rs. 1,38,983. The total collections were lower than those of any year since 1907-08.

The decrease caused by the floods in Hanthawaddy alone, Rs. 1,75,472, was more than sufficient to account for the whole provincial decrease. Other large decreases were Rs. 1,25,297 in Meiktila and Rs. 92,481 in Ma-ubin. Generally speaking, variations in the figures are proportionate to those noticed in connection with the demand.

Thayetmyo was responsible for the largest share of the total outstandings, Rs. 13,052. This is explained by the preparation of supplementary assessments late in the year in cases where omissions in the original rolls were discovered. Assessments involving an additional demand of Rs. 14,317, principally on *ya** plots in unsettled areas, were made in this way during the months of May and June 1912. Other districts showing considerable outstandings were Amherst (Rs. 7,457), Pegu (Rs. 3,506), Pakôkku (Rs. 2,615), Tavoy (Rs. 1,516), Minbu (Rs. 1,493) and Mandalay (Rs. 763). Akyab again returns no outstandings, for the sixth year in succession. The whole of the main crop demand, amounting to Rs. 17,66,091 (after deducting remissions), was collected before the end of the financial year. The result is the outcome of a well-organised system of collection and reflects credit on the Township and other officers concerned. In Kyaukpyu there was again some delay in the collection of a comparatively small demand, which the Commissioner sets down to a want of system. The work of collection was well done in Hanthawaddy in spite of the difficulties in dealing with remission cases. All officers worked well, and by the end of March the outstandings only amounted to Rs. 26,841, practically the whole of which was cleared off before the end of the year. The issue of post bills was discontinued, but as in previous years many persons took advantage of the headmen's presence at the revenue office to pay them their revenue. A system of issuing cash orders for the remittance of revenue within the District was authorised by Government at the beginning of March 1912, too late for introduction in the year under report. The outstandings of Rs. 3,506 in Pegu appear to have been mainly due to delay on the part of the Township Officer of Pegu. Rupees 58,164 were outstanding in this district at the end of the financial year, as against Rs. 82,484 in the previous year. The amount is still high. The work of collection was conspicuously successful throughout the Delta Division. Bassein, Ma-ubin and Pyapôn show no outstandings, and the small amounts shown by the Henzada and Myaungmya Districts were the result of supplementary assessments made close on the end of the year. The high price of paddy during the collecting season tended no doubt to facilitate collection, but credit is due both to the Land Records and Revenue Officers concerned. The large outstandings shown by the Amherst District were practically all due from the Kyaikmaraw Township, which suffered most damage from floods.

* *Ya.*—Upland unembanked or dry cultivation.

Mention has been made above of the delay in dealing with remission work in this district. In Tavoy, although the outstandings were much lower than in the previous year, further improvement can probably be effected by better organisation. The Township Officers worked hard in the year under report, but they had to contend with serious difficulties owing to the late preparation of the *kaing** revenue tax tickets, to the prevalence of absentee landowners, and to the dilatory habits into which both headmen and tax-payers have been allowed to fall. The default of a headman also helped to swell the total.

In Pakôkku the Land Records staff were new to the preparation of land revenue assessment rolls. Some delay resulted, and the work of collection was also rendered difficult by the partial failure of crops over a large area. Difficulties connected with the opening of the new Môn canals caused some delay in assessment and collection in Minbu. The outstandings shown by the Mandalay District were mainly in the Madaya Township, where the *kaukgyi*† crop suffered from floods and collection was consequently difficult. The only outstanding in the Meiktila Division, that of Rs. 334 in Myingyan, was due to the preparation of supplementary assessments in June 1912. The work of assessment was carried out promptly throughout the division, and in Kyauksè and Meiktila collections were complete by the end of the financial year. In Yamèthin Rs. 10,052 were still outstanding at the end of March, largely owing to supplementary assessments, but the whole amount was cleared off before the end of May.

7. *Fallow rates.*—Excluding areas covered by grants or leases, 666,445 acres were returned as fallow; of these 379,375 were assessed at full rates, 4,377 acres at intermediate rates, and 282,693 at the two-anna rate.

In Akyab the proportion of fallows assessed at full rates was again very high, the area so assessed being 95,812 acres, while only 2,585 acres were assessed at the two-anna or intermediate rate. Intermediate rates were applied mainly where land was left fallow by *bonâ fide* cultivators for grazing purposes, in *kwins*‡ not provided with grazing grounds. A high proportion of fallows assessed at full rates is usually explained by the fact that land is largely owned by non-agriculturists who have failed to secure tenants. Except in Akyab, Hanthawaddy and Pegu, little use was made of intermediate rates. In Pegu the area assessed at such rates was 2,270 acres. Greater discretion on the part of Township Officers in allowing intermediate rates, where applicants were not entitled to the two-anna rate, is reported. In Bassein exhaustion of the soil accounted for more than a third of the total fallowed area, and the area assessed at the two-anna rate formed nearly two-thirds of the whole. By comparison with the other Delta districts, in all of which more than half the fallowed area was assessed at the two-anna rate, Pyapôn shows a noticeably small area so assessed, 4,339 acres against 27,869 acres assessed at full rates. The area assessed at the two-anna rate in this district was however considerably larger than in the previous year, and the tendency is to a more uniform basis of assessment.

By a notification issued towards the end of the year under report, more extended application was given to Lower Burma Land Revenue Rule 77A, which provides in specified areas for the assessment of fallows by the surveyor at the two-anna rate without application being made.

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* *Kaing.*—See note on page 3.

† *Kaukgyi.*—See note on page 3.

‡ *Kwin.*—A unit of area for purposes of survey with limits corresponding to natural features or administrative boundaries.

CHAPTER III.

Thathameda,* Capitation-tax and Land Rate in lieu thereof.

Statement III-A.

8. *Capitation-tax assessment.*—The number of persons assessed to capitation-tax was less by 1,061 than in 1910-11, the first time for many years that an increase has not been shown. With the exception of Northern Arakan, every district in the Arakan and Pegu Divisions shows a decrease, while with the exception of Salween every district of the Tenasserim and Delta Divisions shows an increase. The largest decrease in one district was 5,997 in Hanthawaddy. Pegu shows a decrease of 4,750, Akyab of 2,679 and Prome of 2,469. The largest increases were in Pyapôn (3,583), Henzada (3,069) and Ma-ubin (2,284). In spite of the decrease in the number of assessees, the demand increased by Rs. 38,066; but remissions rose by Rs. 26,878 and outstandings also increased by Rs. 9,225. The total collections were thus very little higher than those of the previous year. Collection was difficult owing to the high price of rice and the consequent straitened circumstances of all the poorer non-agriculturists, to which the large increase of remissions is generally ascribed. The amount outstanding at the end of the year was mainly in respect of collections made through the Railways Company; but the Pegu District also shows Rs. 1,109.

In Akyab the collections decreased by Rs. 8,231, although the number of assessees in the original rolls was larger than in the previous year. The number of assessees in supplementary rolls fell by 4,112. This decrease is explained by the increasing difficulties in the assessment of Chittagonian immigrants, to which reference was made in the Report for 1910-11. The passenger traffic between Chittagong and Akyab continues to grow and the competition between steamship companies is keen. Chittagonian coolies are thus brought in large numbers direct to Akyab, where no capitation-tax is leviable. It was decided not to be feasible to adopt the proposal mentioned in the Report for 1910-11, that capitation-tax should be levied in the town of Akyab on all but permanent residents. The sale of tax receipts to newcomers by coolies who are returning to Chittagong or who have obtained work in Akyab after paying the tax in the district, and by Chittagonian residents of the district who count on avoiding the necessity for subsequent production, is reported to be growing more common. To defeat the last-mentioned expedient headmen were directed to re-check the tax tickets in their villages at intervals, and to re-assess persons who could not produce tickets. Blank tickets for supplementary assessments were not recalled until the end of April. Township Officers checked 72 per cent. of the assessment rolls and Subdivisional Officers 23 per cent. Rupees 6,649 were collected by these officers on blank tickets. The work of checking was mainly carried on during the reaping season, when residents were likely to be at home, and when the chances of detecting unassessed Chittagonian coolies were greatest. In the Kyaukpyu District Township Officers checked 56 per cent., but the Subdivisional Officer only ·6 per cent. of the assessment rolls. Better checking might have prevented the decrease in the number of persons assessed.

Those townships of the Hanthawaddy District which suffered most damage from floods show a considerable decrease of original demand, and it is reported that repeated floods have caused the emigration of many of the poorest resident cultivators to other districts, besides checking the immigration of coolies in search of agricultural work. There was also a large decrease in the amount collected on supplementary rolls, which is ascribed to reductions in the number of persons employed at the oil refineries in Syriam and its neighbourhood, and on the rubber estates in the Twante Subdivision. Remissions were heavy on account of the

* *Thathameda.*—See note on page 2.

straits to which many of the inhabitants were reduced by the floods and by the unusually high price of rice. There was a great improvement on the previous year in the checking of assessment rolls by Subdivisional and Township Officers. In three townships of the Pegu District the rates were raised, and a decrease in the number of assessees was accompanied by an increase of demand. Here also there are said to have been fewer immigrants than usual. The amount outstanding at the end of the year was all due from the Pegu Township. A number of inhabitants of the low-lying parts of the Tharrawaddy District are said to have been driven elsewhere by three successive years of flood; and in spite of careful checking of the rolls, a decrease occurred both in assessments and collections. Emigration to the Delta districts is also reported from Prome to explain a decrease in collections. Two villages were exempted from the tax after assessment for assistance in the arrest of criminals, which partly accounts for the increase in remissions.

In Bassein, as in Akyab, collections on blank tickets were continued till a later date than usual, and a small increase in the total amount collected was due to this special effort. Collections on the sea coast, west of the Yoma, gave trouble, but a special expedition was again made with good results. Henzada still shows a moderate increase in collections after an extraordinarily large increase in the previous year. Further improvement in the preparation of the rolls and in supervision is reported. In Ma-ubin the conditions were much the same as in other flooded districts, but the supervision and checking of the rolls were more effective than in previous years and in spite of large remissions an increase is returned. It is reported that the information obtained from the Census was of assistance in assessment. One headman was removed for the omission of assessees from his roll. Pyapôn again shows a large percentage of collection on blank tickets; the total number of assessees and the total amount collected show marked increases, indicating generally better work. The supervision by district officers improved; 50 per cent. of the rolls were checked by Township, and 25 per cent. by Subdivisional Officers; and the amount collected by officers was double that of the previous year.

Salween is the only district of the Tenasserim Division returning a decreased number of assessees. The Commissioner notes that more checking of rolls should have been done by the Deputy Commissioner and the Township Officer. The percentage of rolls checked in Tavoy was also comparatively low. Remissions were unduly large, owing, it would seem, to delay on the part of headmen to take prompt measures for recovery from the immigrant mining population. The Deputy Commissioner reports that he is taking measures to prevent recurrence of these delays. Depression in the fishing industry combined with agricultural depression to increase the difficulties of collection in the Mergui District, and the amount remitted was large; the total collections nevertheless show a small increase. The Deputy Commissioner acknowledges the assistance given by managers of estates in collecting the tax.

In 120 villages in the Thayetmyo District the full rates previously in force were reduced from the 1st July 1911. There was also a small decrease in the number of assessees and an increase in remissions, owing to emigration to Lower Burma and the high price of rice. The amount collected consequently fell by Rs. 10,079.

9. *Classification of persons exempted from capitation-tax.*—The total number of exemptions rose by 5,583, every district but Tharrawaddy, Salween and Mergui contributing to the increase. The head of poverty and old age shows a total increase of 4,493, while assessment to income-tax accounts for 543, and Government service for 446. The figures under poverty were doubtless affected to some extent by the high price of food during the year. The Akyab report suggests that the Census of 1911 caused ages to be correctly ascertained, and that exemptions on account of old age were in consequence more correctly made than in previous years. Greater care in the preparation of rolls is assigned as the reason in several other district reports. Possibly, as the Myaungmya report suggests, a number of persons are now shown in the rolls as exempted who were previously omitted altogether. No cases are reported of misuse by headmen of

Statement IV-A.

their power to enter persons in the rolls as exempted. In the Bassein District two villages were specially exempted from capitation-tax for good service in resisting dacoits, while in Amherst 82 persons earned exemption by assisting in the capture of convicts who had escaped from the Andamans. The 115 immigrants shown against Toungoo were all settlers on the Zeyawadi grant.

Statement III-B.

10. *Thathameda.**—The number of households assessed to *thathameda** increased by 12,738, small decreases being shown by the Myitkyina and Upper Chindwin Districts only. The demand on the other hand fell by Rs. 4,98,887. The amounts remitted and outstanding were both substantially larger than in the previous year, and the decrease in collections amounted to Rs. 5,17,394. As in the case of capitation-tax, collection was rendered difficult by the high price of food, and remissions were swelled by the recent orders which provide for the transfer of demand, where the assessee has gone to another district, and its remission in the rolls of the original district.

The decrease in demand is largely explained by the adjustment of *thathameda** with the introduction of the new settlement rates on land in the Pakôkku and Lower Chindwin Districts. In Pakôkku the *thathameda** demand was less by Rs. 3,95,544 than in the previous year, although the number of households assessed creased by 1,328 with the use of the recent census statistics in checking the numbers. With the lowering of the rate an increased tendency to impose it uniformly on all households as a poll tax is reported. This tendency is also mentioned in the Minbu and Magwe reports. The Deputy Commissioner of Magwe remarks that the rate of assessment is so low that it is hardly worth anyone's while to undertake the trouble of redistribution among the villagers, and everyone pays the sanctioned rate without objection. The Commissioner finds that when *thathameda** has been reduced to small rates per house, the tendency to treat it as a capitation-tax is too strong to be stopped. The work of checking assessments was thoroughly done in Magwe, where Township Officers checked 95 per cent. of the rolls and Subdivisional Officers 45 per cent.

In the Mandalay District domestic servants were not entered in the original assessment rolls, but the tax on them, as on migratory coolies, was collected on blank tickets. Township Officers collected Rs. 1,782 in this way. The number of households assessed in the Maymyo Township decreased by 480 owing to a general exodus of coolies to work on the Taunggyi railway, and to a reduction in the number of domestic servants owing to the absence of a British Regiment from Maymyo during the collecting season. In one village-tract of the Madaya Township the rate was reduced from Rs. 8 to Rs. 2 on 92 households for houses destroyed by fire. In Bhamo the amount remitted increased from Rs. 2,034 to Rs. 4,769, owing to remissions on households whose crops were entirely destroyed by floods. The Deputy Commissioner considers that in view of the growing revenue from land, the rate of Rs. 10 presses too heavily on the people, and proposals have been made for a reduction of the normal rate to Rs. 7. In the greater part of the Myitkyina District the normal rate of *thathameda** was reduced from Rs. 10 to Rs. 7 during the year under report, in consequence of the introduction of the system of lump assessment on land. The fall in *thathameda** collections was counterbalanced by an increase in land revenue. The decrease of 784 in the number of households assessed is explained by a reduction in the number of temporary Chinese immigrants owing to the slackness of the jade trade and the troubles in China, and by the removal to the Katha and Upper Chindwin Districts of a number of timber workers employed by the Bombay Burma Trading Corporation, Limited. Remissions of Kachin tribute in the Lauhkaung tract were made in recognition of good road-making work. Reduction of rates in the Ruby Mines District, which had been made in the previous year on account of depression in the ruby market, was extended to the Thabeikkyin Subdivision in the year under report in consequence of widespread damage by floods. While the number of assessed households shows an increase of 136, the total sum collected fell by Rs. 3,228.

Thathameda.—See note on page 2.

In Shwebo, with immigration to the irrigated tracts from dry zone districts and with the return of inhabitants who had moved to Lower Burma, the number of households assessed shows an increase of just over 2,000, while the demand rose by Rs. 7,997. Migratory coolies were for the first time assessed on blank tickets. With the exception of one township the returns of the checking of assessments are good. Seven of the nine Township Officers checked practically all their rolls. Sagaing also shows an increase of nearly 2,000 in the number of households assessed. The checking of assessments by Township Officers in this district shows the highest percentage in the Province, 97·5. Five of the six Township Officers checked all their rolls. In the Lower Chindwin District the normal rate of *thathameda** was reduced with the introduction of direct assessment on non-State land in consequence of the recent settlement. The demand thus fell by Rs. 1,35,391, although the number of households increased by 1,103.

The increase of 1,278 in the number of assessed households in Meiktila is mainly accounted for by an influx of coolies to work on the Taunggyi railway. The demand rose by only Rs. 970, while remissions amounted to the exceptional figure of Rs. 7,789. Rs. 2,545 were remitted owing to erroneous assessment, but the bulk of the remissions was due to the reduction of the normal rate in 59 villages owing to drought and scarcity. One headman was punished for the intentional omission of a household. The amount of checking done by the Subdivisional and Township Officers was inadequate. The Subdivisional Officer of Thazi checked two rolls only out of 261 in his subdivision. There was a normal increase in the demand for Yamèthin, but a heavy increase in remissions left the amount collected little larger than in the previous year. These remissions were rendered necessary by the general poverty caused by the high price of food and by the departure of many inhabitants to other districts owing to the failure of crops. Remissions were also heavy in Myingyan for similar reasons.

11. *Classification of persons exempted from thathameda.**—The total number of exemptions rose by 1,200. The detailed variations were so small as to call for little remark. It is noticeable that exemptions on account of poverty were less by 533 than in the previous year. The number of Government servants and pensioners has risen from 11,751 to 12,137, and the exemption of newly-married couples shows an increase of 424 households. Statement IV-B.

12. *Land rate in lieu of capitation-tax.*—All the seven towns in which land rate in lieu of capitation-tax is assessed, except Toungoo, return a decreased area under assessment; while all but Toungoo and Prome return a decreased demand. The extension of income-tax assessments with consequent exemption from land rate is given as the general cause of the decrease. The total demand fell by Rs. 2,116. It is reported from Akyab that assessment at the covered rate has hitherto been made on the area enclosed within the walls of a building and not on the additional area overhung by the eaves. Under the Commissioner's orders the tax will be correctly assessed in future on the total covered area, and an appreciable increase is anticipated on this account. In Thayetmyo the area overhung by eaves has not always been included in the covered area, although there are standing orders that it should be so assessed. In Henzada a decrease of 97 acres in assessed area was largely due to erosion of land by the river. Statement V.

* *Thathameda.*—See note on page 2.

CHAPTER IV.

Fishery Revenue.

Statement VI.

13. The demand of current fishery revenue for the year under report shows a small decrease as compared with that of the previous year, both under net licenses and under leased fisheries. At the same time remissions show an increase of Rs. 7,181, while the amount outstanding at the end of the year was larger by Rs. 13,308 than at the end of 1910-11. The total collections of current revenue fell by Rs. 62,996, or just over 2 per cent.

The demand on account of net licenses in Akyab fell from Rs. 26,415 to Rs. 22,199, partly owing to the reduction of the rates for certain implements, and partly owing to the discovery on the part of fishermen that they could fish free on the Chittagonian side of the Naaf estuary. A decline in net license fees in Kyaukypu is ascribed by the Deputy Commissioner to poverty, to the high price of food, to restrictions on manufacture of salt, and to duties on forest produce. The Commissioner is of opinion that the use of unlicensed implements, through a lack of adequate supervision, is a more probable explanation.

In Hanthawaddy leased fishery rents show a small decrease in demand, ascribed to an unsuccessful season in the previous year. But the year under report was still less successful owing to the premature closing of many weirs on the occurrence of a rapid fall of water in September. The lessees had mistaken this for the final fall; an unexpected rise followed, and much damage was done to the weirs. Remission of the revenue was not admissible, but in some cases lessees were given the option of continuing their leases for the year 1912-13 at slightly reduced rents. There were no outstandings at the end of the year, in spite of the losses suffered. The bulk of the arrears due from the previous year could not be realised and had to be remitted. Pegu also reports a bad year and difficulty in making collections; the demand for leased fishery rents shows an advance of Rs. 7,820 as the result of the formation of six new fisheries and the subdivision of existing fisheries. The amount outstanding, Rs. 2,640, has been recovered since the end of the year. The bulk of it was due from the Pegu Township. In Tharrawaddy the demand for leased fishery rents shows an increase of Rs. 5,668. The prospects of leased fisheries were improved by discontinuing the issue of *myinwunsè* * licenses in their neighbourhood. License fees suffered to some extent in consequence, but the total collections show an increase. The subdivision of leased fisheries in this district was carried out during the year, and the number of fisheries has risen in consequence from 143 to 272. The benefit of this subdivision is being felt in the revenue for 1912-13. In Prome leased fishery rents rose from Rs. 33,950 to Rs. 45,913, owing to a successful season in the year 1910-11. The present season was less favourable, and much damage was caused to the Inma fisheries in the year under report by a late rise of the Irrawaddy. The heavy outstandings of Rs. 8,048 represent a suspension of demand pending an application by the Inma fishermen for remission. The application was rejected and the amount has since been recovered.

In Bassein the total collections show a fall of Rs. 28,312. The year 1910-11 had been unsuccessful, and the year under report was little better, the fisheries in the low-lying areas being badly flooded. Few lessees had any opportunity of recouping their losses. In some cases fisheries had to be re-sold in default of payment of rent, and the Rs. 466 remitted represent for the most part irrecoverable losses incurred on resale. Henzada recovered from the fall of the previous year with a total increase in collections of Rs. 7,297. Myaungmya shows a decrease of Rs. 19,176 in leased fishery rents, mitigated by an increase of about Rs. 1,000 in license fees. It is reported that the leased fisheries are too large and need subdivision. The Commissioner remarks that the fishery establishment has been inefficient. As in Bassein, the year under report was

* *Myinwunsè*.—A screen or fence across a stream with a gap or gaps leading into bag-nets or traps in which the fish are caught or stranded.

unfortunate for the fishery lessees, following as it did a poor season in 1910-11. In Ma-ubin leased fisheries show an increase of Rs. 18,872. At the same time license fees increased by Rs. 1,034. Lease rents rose at auction owing to a successful season in the previous year, but the year under report was on the whole unfavourable. Much loss was caused by floods, and remissions amounted to Rs. 3,170. A similarly bad year is reported from Pyapôn, and the total collections have fallen from Rs. 1,80,042 in 1910-11 to Rs. 1,61,830 in the year of report. The amount outstanding at the end of the year was no less than Rs. 7,124. The bulk of this was due from the Pyapôn Township, and resulted from neglect of duty by the Township Officer.

In the Tenasserim Division, with the exception of the Toungoo District, results were equally disappointing. In Toungoo there was an increase of Rs. 7,133 in leased fishery rents, and of Rs. 1,108 in license fees In Thatôn the year was unfavourable owing to floods, and there was only a trifling increase in the total revenue. Amherst shows a fall in collections of Rs. 2,829, and Tavoy of Rs. 2,617. In the latter district, where license fees contribute the greater part of the fishery revenue, employment in the recently-opened wolfram mines is said to be proving a counter-attraction to fishermen. In Mergui collections fell by Rs. 6,037. The monopoly of the right to collect pearl shells, green snails, sea slugs and trochus shells without diving implements fetched Rs. 5,200 less at the auction sales than in the previous year, while the fees for pump licenses for diving for pearl oysters amounted to exactly Rs. 5,200 more. The right to collect turtles' eggs fetched Rs. 230 against Rs. 280 in 1910-11. The decrease in the total is thus almost wholly accounted for under fees for net licenses, the decrease under this head being nearly equal to the increase reported last year as the result of more efficient supervision.

The prices of mother-of-pearl shell and trochus and green snail shell are reported to have risen during the year. There have been some complaints of a Siamese tribe known as the Lenta invading the fishing grounds and poaching, or inducing the timid Salôns * to part with their produce on terms dictated to them. Steps are being taken to institute a police patrol of the fishing grounds.

The number of pump licenses issued for pearling was 79, only one short of the highest number on record. The weather was favourable for a long season, and successful results are reported. Japanese continue to supplant the Manilla divers. Five deaths occurred owing to divers ascending too hastily from the great depths to which they are now obliged to go.

In Upper Burma the two most important districts from the point of view of fisheries, Mandalay and Katha, show decreases in total collections of Rs. 19,947 and Rs 13,280 respectively. The third in importance, Sagaing, shows an increase of Rs. 6,149. In the Mandalay District lower prices were paid for leased fisheries owing to certain restrictions imposed on the methods of working. With the extension of the Burma Fishery Rules of 1911 these restrictions have been withdrawn. In Katha there was less competition owing to the unsuccessful character of the previous season. A fall under net licenses in the Katha District from Rs. 1,381 to Rs. 363 is largely explained by the conversion of the Upper Indaw lake into a leased fishery. In Sagaing the year under report was bad, much damage being caused by the late unexpected rise of the Irrawaddy. The result was the remission of Rs. 6,377 of current revenue, a higher figure than that shown by any other district in the Province. Elsewhere damage by floods was not held to justify remission. Successful catches in the Bhamo District at the end of the previous year were followed by improved bidding at the auction sales for 1911-12 and an increase of Rs. 3,265 was obtained. In Myitkyina Rs. 5,142 had to be remitted as irrecoverable out of the rent of a single fishery for which Rs. 8,000 were originally bid. The default of the purchaser in this case was largely responsible for the total decrease of Rs. 8,801 in collections. License fees in the Lower Chindwin District increased from Rs. 750 to Rs. 1,772 owing to the assessment of the implement known as *taingdaung* †, which was previously not taxed. The same reason explains an increase in the Upper Chindwin District.

* *Salôns.*—Aboriginal inhabitants of the Mergui Archipelago.

† *Taingdaung.*—A set of bamboo poles planted in the water, each having a baited basket tied to its foot, with hooks suspended near the baskets and connected to a tell-tale float tied on to the pole.

CHAPTER V.

Miscellaneous Land Revenue.

Statement VII.

14. The total of miscellaneous land revenue was Rs. 36,04,065, an increase of Rs. 1,40,320 on the year before. All the sub-heads show increases except petroleum and precious stones, and *patta* survey fees. The most noticeable increase was under 'other minerals.'

(a) *Rent of town lands not credited to local funds.*—The collections under this sub-head rose by Rs. 26,710. The main reason for this increase was a change in the classification of certain rents; but in many districts the issue of new and renewal of old leases contributed. The most noticeable increases were in Hanthawaddy (Rs. 12,224), Magwe (Rs. 4,930), Henzada (Rs. 4,542), Toungoo (Rs. 3,068) and Bassein (Rs. 3,183). Mandalay shows a decrease of Rs. 5,038; but the figures for the previous year included a considerable sum representing rents which should have been collected in 1909-10. There was actually a rise of Rs. 3,415 in rents in Mandalay Town. Bhamo shows an apparent decrease of Rs. 1,196 or about 35 per cent.; but last year's figure covered eighteen months owing to the correction of the period of assessment from the calendar year to the agricultural year. A decrease of Rs. 1,543 in Myingyan represents a return to normal figures, the previous year's total having been swollen by unusual payments of premia.

(b) *Fees, rents and royalties on other minerals.*—This sub-head increased by Rs. 1,16,591 after a substantial rise in the previous year. The Tenasserim Division accounts for practically the whole of the increase. Tavoy contributed Rs. 65,647 and Mergui Rs. 26,149 of the total increase, in the form of surface rents paid under prospecting licenses and royalties paid on metal extracted, principally wolfram and tin. Royalty on wolfram amounted for the year to Rs. 56,799 in Tavoy and to Rs. 6,898 in Mergui. Thatôn and Amherst show increases of Rs. 15,351 and Rs. 2,875 respectively, also due to the issue of an increasing number of prospecting licenses. Salween returns a comparatively large increase, Rs. 5,368; but this is mainly accounted for by the payment of Rs. 3,600 as three years' arrears of rent due on a gold-mining concession at Mewaing. The Upper Chindwin District shows a considerable increase owing to the payment of a total sum of Rs. 5,280 as surface rent on prospecting licenses for minerals. The same reason accounts for a rise of Rs. 984 in Katha. In the Myitkyina District payment of a sum of Rs. 9,100, which was due as royalty from the Burma Gold Dredging Company, was suspended.

(c) *Fees, rents and royalties on petroleum, rubies, jade and amber.*—This sub-head shows a fall of Rs. 57,280 from the record total of the previous year. The revenue from petroleum in the Magwe District declined by Rs. 2,21,299, but the bulk of this loss was made good by the other oil producing districts, which return a total increase of Rs. 2,03,175. Myingyan contributed an increase of Rs. 1,46,021, Pakôkku of Rs. 33,723, Minbu of Rs. 15,766, and Upper Chindwin of Rs. 7,665. The collections amounting to Rs. 7,685 under this head in the Upper Chindwin District represent surface rents paid under three prospecting licenses for petroleum, and form a new feature in the report. Prospecting operations have been begun by the Indo-Burma Petroleum Company in the Kindat Township.

The revenue derived from the sale of the right to collect jade in the Myitkyina District decreased by Rs. 44,234 owing to the suspension of the demand for two instalments amounting to Rs. 44,133. The jade season was a bad one. The receipts from the Ruby Mines in the form of royalties from native miners increased by Rs. 2,282.

(d) *Receipts under the Village Act.*—An increase of Rs. 56,195 under this head occurred mainly in the Sagaing and neighbouring districts, in which punitive village fines were imposed in connection with the Sagaing rebellion.

(e) *Survey fees for* pattas.—Receipts under this head decreased further owing to the continued restriction of the issue of *pattas*. The figures are of practically no importance except in those districts in which frequent applications are made for leases of land for rubber plantations. The total of Rs. 1,329 returned by Shwebo represents a contribution paid by the Shwebo Municipality for a revised survey of the town.

(f) *Other miscellaneous land revenue.*—The increase of Rs. 5,106 under this sub-head is due to the introduction of the new system under which copying fees are credited in cash instead of being paid by means of stamps. The system was introduced in revenue offices from the 1st August 1911.

CHAPTER VI.

Settlements.

Statements XV & XVI.

15. *Progress of Settlement.*—Five Settlement Parties were at work up to November 1911. An additional Party was then formed to take up the settlement of the Pegu District, where the current settlement of a considerable area expires in 1914. The five Parties previously existing continued operations in the districts in which they were employed in the previous year. The progress of the operations is most conveniently measured by the occupied area over which soil classification and the collection of statistics are completed under the procedure described in Chapters XI to XXIV of the Settlement Instructions. This area is recorded in column 9 of Statement XV, which shows that 1,224,000 cultivated acres were completed by the six Parties. The Myaungmya circuit being a small one, No. 4 Party was not working at its full strength, a number of its men being temporarily transferred to No. 6 Party when that Party was recruited for work in Pegu. Myingyan being a first settlement, No. 3 Party working in that district has to prepare a Register of Holdings under Chapter X of the Settlement Instructions. To cope with this additional work No. 3 is about 50 per cent. stronger than a normal Party. In Amherst No. 1 Party and in Yamèthin No. 5 Party had also to prepare this Holding Register over a considerable area of land previously unsettled. The average outturn per Party in 1911-12 was 204,000 acres of occupied area. Under ordinary circumstances a Revision Settlement Party may be expected to get through some 225,000 to 250,000 acres of occupied area in the year, provided cultivation is compact.

Settlements completed.—During the year no settlements were actually carried through to the final stage, *i.e.*, to submission of the Settlement Report, but field operations were practically completed in Amherst, Insein, Myaungmya and Yamèthin.

Settlements in progress.—No. 1 Party under Mr. P. E. Jamieson continued the settlement of the second circuit of the Amherst District. The occupied area of this circuit had been estimated at 211,000 acres but proved to be 301,000 acres. Field operations were completed during the year and covered 167,000 acres, much of which was area coming under first settlement. In 1910-11 the rice crop was normal in the Kawkareik Subdivision and bad in the Amherst Subdivision. In the year of report there were serious floods and the rice outturn of Kawkareik was poor, while it was bad in Amherst. Crops were measured over the whole settlement circuit in both years. Altogether 2,801 selections were measured and accepted in the two years, representing one selection to about 215 acres occupied.

Party No. 2 under Mr. W. S. Morrison continued the settlement of the second circuit of the Hanthawaddy District. This second circuit constitutes the area which, with the township of Hlègu transferred from Pegu, forms the new district of Insein. The Hlègu Township is to be settled later on as part of the second circuit of Pegu. During the year field operations were completed and covered nearly 163,000 acres, work on a small area in and around Rangoon Town being postponed till after the close of the year. The rice crop of both years of the operations was below normal. The number of selections measured was 1,427 in the year of report, against 1,178 in the previous year, giving one selection for about 317 acres occupied.

Settlement Party No. 3 under Mr. J. S. Furnivall entered on the third year of its operations on the first regular settlement of the Myingyan District. At the beginning of the year the settlement of Natogyi Township had almost been completed, and the inundated country north of Myingyan had been done. In the Pagan Subdivision work had commenced in the Pagan and Sale Townships. During the year the whole of the Pagan Subdivision was completed. Some progress was

made with counting palm trees in the north of the district and with holding-marking in the inundated tract south of Myingyan. The more important features of the year's work were (*a*) an enquiry into the alleged communal tenures of the district, (*b*) an innovation in the holding-marking of the poorer areas designed to facilitate the work both of Settlement and Land Records, and (*c*) a simplification of the previous system of soil classification. This last matter was taken up towards the close of the year. The method adopted is to divide the assessment tract into main kinds for all types and varieties of cultivation found within it, while within the main kind there will be division into soil classes only in the event of a pronounced and immediately apparent difference of outturn or for some distinct economic difference. When the tract is completed all such varieties or main kinds of cultivation as do not need differentiation will be amalgamated. Some 420,000 acres of occupied land were classified during the year, and it is expected that the settlement will be completed within the period sanctioned for the operations.

As previously mentioned No. 4 Party, under Mr. C. H. Duffin, was greatly reduced as the area to be dealt with was small. During the year field operations were completed in the settlement circuit, some 45,000 acres being soil classified. The number of crop selections measured was 1,242 against 1,240 in the previous year. This represents one selection for 192 acres occupied.

In the Pyinmana Subdivision of the Yamèthin District, No. 5 Party under Mr. S. A. Smyth had completed soil classification during the previous year. In the year of report statistics were completed during the recess and crop measurements were repeated in the field season over the whole settlement circuit. Altogether 1,551 measurements were made in the two years, being one selection for 181 acres of occupied area. In both years outturns were normal. At the end of the year of report the measurement of some selections of autumn crops had still to be done, but all other field work had been completed.

In Toungoo the same Party carried out crop measurements over the whole circuit during the year, and soil classified the Toungoo, Yedashè, Ôktwin and Tantabin Townships with an occupied area of 222,000 acres. The selections numbered 1,192 and averaged one selection to 352 occupied acres. Owing to the fact that area statements had not been revised by the Land Records Department, recess work has proceeded somewhat slowly.

Settlement commenced.—Settlement Party No. 6 under Mr. C. F. Grant was formed in November 1911 and commenced the settlement of the first circuit of Pegu. The classification of 207,000 occupied acres was done, comprising the Nyaunglebin Township. This was more than was laid down in the programme and it is confidently expected that by including a larger area in the first circuit than was proposed, it will be possible so to reduce the second circuit that the entire settlement of Pegu will be completed in four years instead of in the five years allowed by the settlement programme. During the year 1,188 selections were measured, being one selection for about 275 acres.

Financial results and expenditure during the year.—Statement XVI shows that three settlements were sanctioned during the year. The Pakôkku settlement took four and a half years to complete and cost some Rs. 4,64,000. The new rates took effect from January 1912 and were estimated to produce an increase of some Rs. 49,000, but it is doubtful whether this will be obtained in ordinary years. Operations on the first circuit of Hanthawaddy lasted three years and cost about Rs. 2,51,000. The new rates take effect from July 1912 and it is estimated that they will produce an annual enhancement of about Rs. 4,84,000. The settlement of the second circuit of Thatôn took two years and cost about Rs. 1,39,000. The new rates take effect from July 1912 and are expected to produce an enhancement of about Rs. 1,98,000. The expenditure during the year of report on the six parties operating in the seven districts shown in Statement XV was about Rs. 4,60,000, giving an average cost of five annas per acre occupied. To this has to be added a sum of about Rs. 32,000 representing the settlement share of the cost of the Settlement Commissioner's office. The total cost of the Department was thus slightly under five lakhs of rupees.

Inspections and control.—Mr. A. Gaitskell acted as Commissioner of Settlements till the 3rd April 1912, when Mr. H. M. S. Mathews resumed charge on returning from leave. Mr. Gaitskell inspected the work of Parties 1 to 5, both in field and office and also inspected No. 6 Party (formed in November 1911) in the field.

Towards the close of the year an important measure of decentralization in settlement procedure was sanctioned by the Government of India. Hitherto the sanction of the Government of India had been required to the inception of settlement operations, and the approval of the Government of India was obtained after completion of settlement before the new assessment rates were brought into force. Subject to certain reservations as to maximum enhancement on the settlement circuit and as to the period of settlement, these powers have now been delegated to the Local Government. Another matter under consideration of the Local Government during the year was the question of the relative advantages of the circuit and annual block system in Lower Burma. It has now been laid down that the circuit system is to be the ordinary method of settlement in Lower Burma, but that if necessary it may be abandoned in favour of the block system.

CHAPTER VII.

Transfers, Tenancies and Agricultural Advances.

16. The statistics tabulated in Statements XI and XII were collected during the year of report over seventeen million acres of occupied land. Returns from the Pakôkku District, where supplementary survey is now kept up in five townships, are included for the first time.

17. *Sales, non-usufructuary mortgages, and redemption*—The table below summarizes and compares the figures of the past two years: Statement XI.

		Sold during year.		Mortgaged during year. (Non-usufructuary.)		Total area under non-usufructuary mortgage at end of the year.		Redeemed during year.
		Acres.	Rate per acre in Rs.	Acres.	Rate per acre in Rs.	Acres.	Rate per acre in Rs.	Acres.
Lower Burma	1910-11	403,620	47	222,144	29	1,019,714	35	182,978
	1911-12	455,209	48	250,572	35	1,105,618	35	169,295
Upper Burma	1910-11	27,144	39	5,195	40	15,605	41	6,599
	1911-12	38,738	36	8,899	37	29,195	44	9,036
Provincial Total, 1910-11		430,764	47	227,339	30	1,035,319	35	189,577
Provincial Total, 1911-12		494,007	47	268,471	35	1,134,813	35	178,331

In Lower Burma the increase in the areas sold and mortgaged and the rise in mortgage value appear to indicate the end of the depression which has existed since the collapse of the land boom five or six years ago. The extraordinary rise during the past two years in the price of unhusked rice has, as the Commissioner of the Irrawaddy Division writes, undoubtedly induced a general spirit of speculation. Along with this there has been an expansion in the supply of credit; in Hanthawaddy, Pyapôn and Myaungmya money-lenders are now more willing to make advances on the security of land. The effect is most evident in the figures of the Hanthawaddy District, where the areas sold and mortgaged were 8,600 and 16,000 acres more than in 1910-11 and where the values realized per acre sold and mortgaged rose from 59 to 73 and from 41 to 47 respectively. In Henzada and in Pegu the high prices of produce have enabled cultivators to buy back land from the Chetties. In Myaungmya on the other hand increased areas have been mortgaged in order to obtain advances for extensions and for paddy trading, and the continued shrinkage in the total area redeemed throughout the Province, which is the lowest on record, is probably to be explained on similar grounds.

In Upper Burma over half the area sold was in the irrigated districts of Kyaukse and Mandalay, and the average rate paid was the same as in the preceding year. The decrease in the average sale value outside these districts does not call for comment, nor does the decrease in mortgage value, for the areas affected are so small that a few transactions more or less are sufficient to raise or depress the average rates. It is to be observed that in several districts mortgages to Co-operative Credit Societies are excluded from the statistics.

18. *Areas occupied by agriculturists and tenancies.*—The area occupied by agriculturists has risen slightly owing to the inclusion of the Pakôkku returns Statement XII.

and now amounts to approximately 85 per cent. of the total occupied area. The area held by resident non-agriculturists is about 6 per cent. and that owned by non-resident non-agriculturists about 9 per cent The surveyor's charge or the headmen's jurisdiction is usually taken as the criterion of residence. This criterion seems as suitable as any, and might be adopted in Shwebo, where all owners who live within the district are now classed as "resident."

In Lower Burma there are five districts in which the area held by non-agriculturists is a quarter or more of the total occupied area; in two of these, Hanthawaddy and Pyapôn, agriculturists possess only 62 per cent. In Upper Burma there is one district, the Upper Chindwin, in which the percentage is as low as 67 per cent. but the actual area is small. In the Lower Chindwin non-agriculturists are reported to own as much as 155,000 acres, and in the Môn canal area and to a smaller extent in Shwebo they are said to be adding to their holdings.

The area let at full fixed rents was almost the same as in the preceding year, but the average rent per acre rose from Rs. 11¾ to Rs. 14½. Rents are usually paid in produce and increase is to be ascribed to the higher prices ruling at harvest. The replacement of tenants by agents is still proceeding in Pyapôn where the area let was about 36,000 acres less than in 1910-11. Nevertheless the area let at full fixed rents in that district is over 46 per cent. of the occupied area, and there are nine other districts in Lower Burma in which over a quarter of the occupied area is so let. Tenants however who sit on the land remain relatively few; the number of those who have rented the same holding continuously for five years or over is smaller than in 1910-11 and is below 13 per cent. of the total body of tenants. In Upper Burma, although there is no district in which the area let at a fixed rent is as much as 10 per cent. of the area under occupation, rents are often high in irrigated tracts. The Deputy Commissioner, Kyaukse, states that the automatic exemption of fallow lands from assessment places landlords in a strong position.

Statements XIII, XIII-A, XIII-B, XIII-C, and XIV.

19. *Agricultural advances.*—During the year Rs. 9,66,660 were issued in agricultural advances, making with the principal outstanding at the close of the year a total sum of Rs. 19,14,728. Of this Rs. 8,54,639, principal and interest, were collected during the year. The amount suspended rose to Rs. 1,85,203, over a lakh more than in 1910-11, as a consequence of the floods in Lower Burma and the poor harvest in the dry zone. The principal overdue at the end of March was Rs. 1,31,604, but most of this was recovered before the close of the agricultural year. Few districts explain the delay in collection, but in Pegu it is ascribed, as it was last year, to the inefficiency of a Township Officer. A sum of Rs. 3,750 was remitted in Hanthawaddy. Loans are now made earlier in the year and are reported to be growing in popularity, though little use was made of the funds provided for the Wakèma and Victoria Point Subdivisions. The loans are, as a rule, employed in purchasing cattle and seed-grain; few instances are reported in which the money was misspent. In the Pakôkku District more care was devoted to studying individual requirements and fewer round loans of Rs. 100 were made.

As usual little advantage was taken of the Land Improvement Loans Act, and only Rs. 8,275 were advanced during the year. The provisions of the Act might, as the Commissioner of the Meiktila Division remarks, be made better known throughout the dry zone. A sum of Rs. 500 had to be remitted in Prome owing to the failure of the project for which the advance had been utilized and the death of the borrower.

The profit accruing to the Local Government after repayment of principal and interest at 3½ per cent. to the Government of India amounted to Rs. 36,851.

CHAPTER VIII.

Revenue Proceedings.

20. *Proceedings against defaulters.*—The amount of revenue for the realization of which application was made was Rs. 9,30,741, and the amount realized was Rs. 7,42,651. The former figure represents a decrease of Rs. 48,189 as compared with the previous year, and the latter a decrease of Rs. 61,755. The percentage of recovery fell from 82·17 to 79·79. A noticeable feature of the returns is an increase of 888 in the number of warrants of arrest, with a decrease of 803 in the number of warrants of attachment. Actual arrests, however, numbered only 86 more than in the previous year, while commitments to jail fell from 69 to 56. Statement VIII.

Sales of moveable and immoveable property for the recovery of arrears both show a considerable decrease by comparison with the previous year. The increased number of warrants reflects the special difficulty of collecting revenue, and particularly capitation-tax, from non-agriculturists in a year of unusually high prices; the decreased number of cases in which proceedings were carried through to imprisonment or sale indicates that discretion was used to avoid putting undue pressure upon those who were unable to pay and who did not make the high prices an excuse for evading payment of which they were capable.

Kyaukpyu again shows a large number of processes for the recovery of a comparatively small amount of revenue; but the number is rather smaller than in the previous year, and property was only sold in eleven cases, while there were no commitments to jail. In Rangoon the recovery of the enhanced rents in Lanmadaw and Theinbyu still causes considerable difficulty. The number of warrants issued for the attachment of immoveable property (1,446) was larger than in any other district except Hanthawaddy. Defaulters were, however, given ample opportunity to pay up their arrears, and in only 21 cases was it found necessary to proceed to sale. Hanthawaddy returns by far the largest number of each kind of process. The difficulties met with elsewhere were increased by the floods, since many who were not entitled to remission on account of them nevertheless claimed it in the hope of evading the revenue, and deferred payment to the last possible moment. Special instructions were issued not to press the collection of capitation-tax among the poorer classes in the flooded areas; but many who could really afford to pay attempted to take advantage of these instructions, and could only be persuaded to pay by the issue of process. Migratory Indian coolies were as usual responsible for a large proportion of the warrants of arrest. Only six persons were actually committed to jail, while property was sold in 223 cases. The amount of revenue for the realization of which application was made in Bassein was Rs. 1,45,078, a considerably higher figure than in the previous year, and well above that of any other district. The percentage of realization rose from about 84 to 89 per cent., although the number of cases in which property was sold was only 562, against 730 in the previous year. The number of warrants of arrest rose from 256 to 568, chiefly on account of capitation-tax defaulters on the west coast. In Henzada the Deputy Commissioner has not explained an increase from 54 to 448 in the number of persons arrested. Further enquiry is being made by the Commissioner. Only 5 persons, however, were committed to jail. In Ma-ubin also the number of warrants of arrest was large, and 12 persons were committed to jail in default of payment of capitation-tax by an inexperienced Township Officer. They were released at once by the Deputy Commissioner, who satisfied himself that they were all really unable to pay. The number of warrants of arrest in the Pyapôn District rose from 590 to 1,144. Only 15 persons, however, were actually arrested, and no one was imprisoned. The figures, when compared with those of other districts, indicate too great a tendency to issue warrants of arrest on the part of the Township Officers, and their attention should be drawn to Directions 169—171 in the Land Revenue

Manual. The number of warrants of arrest issued in the Tavoy District was excessive in proportion to the amount of revenue for recovery. There are special difficulties of collection in this district owing to the migratory character of the non-agricultural population and the large proportion of absentee landlords; but the number of warrants is attributed in part to misunderstanding of orders by Township Officers. The Deputy Commissioner has arranged for more effective supervision in the future, and has instructed Township Officers not to issue warrants broadcast but, where arrest is thought necessary, to select one prominent defaulter in the first place to serve as a warning to others.

Thayetmyo shows a large number of processes, of commitments to jail, and of sales of property. The difficulty was mainly in the collection of capitation-tax and is ascribed, as elsewhere, to the high price of food. Twelve persons were committed to jail, but in other respects the figures were not high compared with most Lower Burma districts. In Pakôkku an increased number of processes was issued, but allowance appears to have been made for the unfavourable season, no one being actually committed to jail and property being sold in one case only. In the town of Minbu much difficulty in the collection of *thathameda** was caused by the temporary evacuation of a portion of the town at the collecting season owing to an outbreak of plague. There was an increase under warrants of arrest in the Mandalay District, due to the difficulty of collecting *thathameda** in Maymyo. The moveable property attached under 166 warrants was mainly property pledged to Government for the due payment of fishery rents. In only 9 cases was it found necessary to proceed to sale. The percentage of recovery was 95. In Shwebo the number of warrants of arrest rose while that of warrants of attachment fell. With the high price of food-grains the difficulty was mainly in the collection of *thathameda** from the non-agriculturist population. Yamèthin shows an increase of all kinds of processes, owing to the fact that with the poor season more people than usual migrated to Lower Burma in search of work.

Statement IX.

21. *Commission paid for assessment and collection of revenue*: (*i*) *Circle thugyis*.†—The gradual introduction of the system of collection by village headmen was responsible for a reduction of 16 in the number of circle *thugyis*.† The balance payable as commission after deductions was Rs. 1,96,672. The average remuneration paid for the year was Rs. 1,198 or Rs. 32 less than in the previous year; but this decrease was entirely due to the fact that a larger amount of commission earned remained undisbursed at the end of the year.

The rates of commission payable to the circle *thugyis*† of Rangoon Town, who collect town lands rents as well as land revenue, were revised during the year, and were reduced in the case of those drawing the largest amounts.

(ii) *Village headmen*.—There was an increase of 244 in the number of revenue collecting village headmen, owing mainly to the splitting up of circle *thugyis*'† or *myothugyis*'‡ charges. The Mandalay figures include for the first time fourteen ward headmen of Amarapura and Maymyo, who collect revenue and receive commission thereon.

The average amount of commission paid was Rs. 130 against Rs. 133 in the previous year. The district averages show no marked variations in Lower Burma, but in Upper Burma an increase of Rs. 15 in Magwe and decreases of Rs. 36 in Meiktila, Rs. 29 in Lower Chindwin, Rs. 19 in Pakôkku, Rs. 17 in Myingyan and Rs 15 in Mandalay may be noticed The decrease in Mandalay was partly due to the reduction of the rate of commission on the collection of town lands rents from 5 to 4 per cent.

As a rule, headmen furnished mutual security by circles or other groups for their revenue collections, whilst in certain districts the security of co-villagers is taken. Both systems worked satisfactorily during the year.

Cases of embezzlement of revenue by village headmen are reported from eight districts of Lower Burma and from two of Upper Burma. The total number of cases was nineteen. Prosecution followed in most of the cases, but in

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* *Thathameda*—See note on page 2.

† *Thugyi*.—Headman, either of a circle (*taik*) or of a village (*ywa*); but the word is frequently used alone to mean the former.

‡ *Myothugyi*—Headman in Upper Burma of a town or group of villages.

some the culprits absconded. The missing revenue was in all cases made good to Government either by the sureties or by the friends of the defaulting headmen. Toungoo shows a bad record in this respect. No fewer than five headmen were prosecuted for misappropriation. Another was dismissed for improper temporary use of Government money; and a case of alleged falsification of capitation-tax tickets was still under inquiry at the end of the year.

Except in a few townships with no sub-treasuries, commission was paid to headmen at township headquarters instead of at district headquarters. The arrangement worked satisfactorily and has resulted in prompt disbursement of commission. The outstanding of commission consisted generally of trifling amounts which the headmen intend to draw when they make the next payment of revenue. The Commissioner, Arakan Division, notes that there has been delay and want of system in payment of commission to *thugyis* * and headmen in the Kyaukpyu District.

22. *Area granted or leased for cultivation.*—The figures under this head show an increase of 6,025 acres over those of the previous year. The bulk of the area consists of leases of rubber estates in the Tenasserim Division and in the Hanthawaddy and Myitkyina Districts. Except possibly in the Kyaukpyu District grants or leases for paddy and similar cultivation were not applied for or issued unless disputes were likely to arise over claims to the land. In the Hanthawaddy District a number of short-term agricultural leases were issued in the special lease area. The allotment of ten-acre plots in accretions from the sea in the Thatôn District continues. Land irrigable under the Môn canal system in the Minbu District was systematically allotted by an officer placed on special duty for the purpose, but the immediate issue of leases was not found necessary in ordinary undisputed cases. The bulk of the work of allotment was completed during the year under report. Statement X.

Revenue-free grants. (i) *Religious purposes.*—The area granted for the erection of religious edifices, such as pagodas, *kyaungs*,† etc., was practically the same as in the previous year. There were no large grants calling for special notice.

(ii) *Public purposes.*—The total area granted revenue-free for public purposes was about normal, although less than in the previous year, when an unusually large grant was made in Rangoon.

Area granted or leased as thugyisa ‡.—Only 469 acres were granted as *thugyisa*,‡ against 1,289 in 1910-11. The difficulty in many districts is to find land suitable for allotment. It is reported from Henzada that in some cases grazing-grounds have been reduced in size to provide *thugyisa*‡. The Commissioner notes that he has given no encouragement to this process, and he will doubtless enquire further into the matter.

23. *Assignments of land revenue.*—The increase in the total value of assignments of land revenue was Rs. 1,155, which exceeds that shown in the returns of the previous year by Rs. 78; but the present figures cover fifteen instead of twelve months, owing to the alteration of the period for which the statement is prepared from the financial to the agricultural year. Statement XA.

(a) *For the maintenance of public servants.*—New assignments under this head were all on account of land granted as *thugyisa*.‡ The individual amounts were all small.

(b) *For other purposes.*—The total added value of assignments under this head was Rs. 867. This was rather less than in the previous year. There were no large assignments calling for special comment.

24. *Waste land grants under the old rules.*—The total revenue realized in the Akyab District was Rs. 78,571, against Rs. 79,635 in 1910-11, but the latter figure included a larger amount of arrears due in respect of previous years, in connection with the resettlement of rates for the Preinchaung and Chaungba grants. The rate for one grant was reduced during the year under report owing to the acquisition of a portion of the grant area by Government.

* *Thugyi*—see note on page 22.
† *Kyaung*—A Buddhist monastery.
‡ *Thugyisa*—Land assigned as an appanage of the office of *thugyi* or headman.

No changes of rates took place in any of the other districts in which any of these grants exist. In Hanthawaddy the work of bringing the registers of transfers up to date was completed during the year.

25. *Land Acquisition.*—A new direction (38A) under the Land Acquisition Act was added for the guidance of Collectors in determining the market value of land. This direction requires that the nature of the tenure shall be considered when the market value of land is being determined and defines the manner in which the value of squatter or State land should be calculated, when such land is being acquired under the Act.

26. *Inspections.*—During the year the Financial Commissioner inspected the district revenue offices and record rooms at Moulmein, Thayetmyo, Pakôkku, Mandalay (twice), Shwebo and Myingyan (twice), the district revenue offices at Bassein and Minbu, the subdivisional offices at Moulmein and Myingyan, and the township office at Yenangyaung.

Deputy Commissioners in most Lower Burma districts did an adequate amount of inspection of subordinate revenue offices, and almost every office was inspected at least once, either by the Commissioner or the Deputy Commissioner. In Hanthawaddy inspection work was disorganized by the arrangements for the division of the district. In Upper Burma, several offices were not inspected during the year by the Deputy Commissioners of Pakôkku, Bhamo, Ruby Mines, Kyauksè and Yamèthin.

In the Akyab, Bassein, Toungoo, Pakôkku, Mandalay, Shwebo, Lower Chindwin and Myingyan Districts a good number of township offices were inspected by Subdivisional Officers; in most other districts Subdivisional Officers did not carry out a sufficient amount of regular inspection work.

The subdivisional office of Mogôk and the township offices of Akyab, Myebôn, Pegu, Shwedaung, Paungdè, Mawlamyainggyun, Pyapôn, Mindôn, Maymyo, Myitkyina, Tagaung, Wetlet, Kin-u and Ye-u were unfavourably commented on in the course of inspection.

27. *Concluding remarks.*—Mr. Gates has recorded that the following Revenue Officers have distinguished themselves by good work during the year:—

Deputy Commissioners.—Colonel Aplin, Major Nethersole, and Messrs. Drury, Grahame, Fraser, Christie, Wallace and Fowler.

Subdivisional Officers.—Maung San Aung, Mr. Stewart, Captain Butterfield, Maung Tun Win, Maung Tun Lwin, K.S.M. (Headquarters Assistant), Maung Myat Tha Gyaw, K.S.M., T.D.M., Maung Ba E, Maung Kyaw (1), A.T.M., Mr. Fogarty, Maung Po Hla (5), A.T.M., Maung Po Pe (2), K.S.M., A.T.M., Lieutenant Beadon, Maung Po Thi, A.T.M., Maung Po Te (2), K.S.M., A.T.M., Maung Ba Kin (2), Maung Kyaw Dun, Maung Byaung (2), Mr. Swithinbank, Maung San Min, A.T.M., Lieutenant Grey, Maung Gale (3) and Maung Yet The Aung.

Akunwuns and Inkunwuns†.*—Maung Tha Tun Aung, Mr. Vaillant, Maung Shein (2), Maung Po Mya (Inkunwun), Maung Po Saw (3) (Inkunwun), Maung Ba Tôk (Inkunwun), Maung Maung (10), Maung Ba Hlaing (2), Maung Aung Thein, Maung Maung (5), Maung Po Than (2), Maung Nyein (1) (Inkunwun), Maung Tun Maung, Maung Ba Naung, and Maung Ba Tha.

Township Officers.—Maung Mra Tha, Maung Kyaw Za Aung, Maung Shwe Tha (1), Maung E Cho (2), Maung Thet Nyun, Maung Gyi (2), Maung Aung Nyein, Maung Aung Gyaw, Maung Aung Zan, Maung Gyi (1), Maung Aung Dun, Maung Po Tun (2), Maung I, Maung Tun Gaing, Maung Tha Shun, Maung Kyi Maung, Maung Ba Thaw (3), Maung Po Saing (1), Maung Myaing (2), Maung Gyi (6), Maung Ba Tun, Maung Gyi (9), Maung Maung (8), Maung Chit Maung, Maung Po Saung, Maung Bo (2), Maung Ye Din, Maung Tha Dun Gyaw, Maung Ba Htin, Maung Po Byu (2), Maung Thein Maung (4), and Maung Maung (6).

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* *Akunwun.*—An officer of the Provincial or Subordinate Civil Service in charge of a district revenue office under the Deputy Cemmissioner.

† *Inkunwun.*—A similar officer in special charge, under the Deputy Commissioner, of the administration of fishery revenue in a district.

The following Superintendents of Land Records also deserve mention for their work in connection with the revenue administration :—

Messrs. McKertich, Haddock, Paul, Aubert, Powell and Palmer.

Mr. R. F. Greer vacated the office of Secretary to the Financial Commissioner in June 1912 after filling the post for over two years. Mr. Gates desired his appreciation of Mr. Greer's services to be placed on record. Mr. Greer achieved many useful and laborious tasks. Among these, the revision of the guard books of forms was not the least.

By order,

I. G. LLOYD,

Secretary to the Financial Commissioner, Burma.

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STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1912 (Paragraphs 4—6 of Report, pages 3—7).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	812,427	...	18,90,743	...	1,618	...	18,89,125	...
Northern Arakan	11,746	...	8,354	...	3	...	8,351	...
Kyaukpyu ...	201,963	1,876	2,97,002	283	2,759	1,593	2,93,773	470
Sandoway ...	81,453	9	1,33,572	...	56	9	1,33,516	...
PEGU ... Rangoon Town ...	8,604	8	31,775	8	3	...	31,757	15
Hanthawaddy ...	1,150,563	4,195	34,56,526	3,869	3,09,330	326	31,47,091	105
Pegu ...	925,402	27	21,42,905	27	4,184	...	21,35,215	3,506
Tharrawaddy ...	525,799	15	11,74,333	...	15,409	15	11,58,577	347
Prome ...	372,280	210	5,68,841	113	754	97	5,68,055	32
IRRAWADDY Bassein ..	716,112	59	15,42,910	...	4,508	59	15,38,402	...
Henzada ...	579,511	70	13,73,283	22	1,546	48	13,71,678	59
Myaungmya ...	660,689	1,013	19,67,347	51	12,491	962	19,54,425	431
Ma-ubin ...	425,042	...	12,50,268	..	1,99,855	...	10,50,413	...
Pyapôn ..	632,104	2,362	18,62,505	1,424	7,107	938	18,55,398	...
TENASSERIM Toungoo ...	429,939	872	8,42,650	306	57,264	566	7,84,861	525
Salween ...	25,603	...	29,140	...	...	...	29,060	80
Thatôn ...	702,370	...	12,89,429	...	18,593	...	12,70,555	281
Amherst ...	526,574	7,703	9,40,339	2,235	29,795	5,468	9,03,087	7,457
Tavoy ...	138,304	6,085	3,16,633	1,012	1,875	5,073	3,13,242	1,516
Mergui ...	115,646	29	2,70,813	...	4,290	29	2,66,523	...
MAGWE ... Thayetmyo ...	198,992	125	2,70,364	12	1,278	113	2,56,034	13,052
Pakôkku ...	324,734	...	4,43,452	...	846	...	4,39,991	2,615
Minbu ...	212,438	2,861	2,57,067	68	1,678	2,793	2,53,896	1,493
Magwe ...	383,849	679	4,57,289	...	38	679	4,57,219	32
MANDALAY . Mandalay ...	151,553	32	3,43,894	...	10,000	32	3,32,931	963
Bhamo ...	22,403	...	51,410	...	...	...	51,410	...
Myitkyina ...	...	15	56,107	15	551	...	55,466	90
Katha ...	180,680	...	2,28,276	...	66	...	2,28,210	...
Ruby Mines ...	7,041	...	18,426	...	7	...	18,419	...
SAGAING ... Shwebo ...	448,882	526	4,34,392	526	1,184	...	4,32,990	218
Sagaing ...	357,540	...	3,85,330	...	42	...	3,85,288	...
Lower Chindwin	359,489	2,004	3,42,419	...	97	1,992	3,42,322	12
Upper Chindwin	(a)30,724	1,154	1,60,284	...	138	1,154	1,60,146	...
MEIKTILA ... Kyaukse ...	166,544	..	1,65,738	...	4,555	...	1,61,183	...
Meiktila ...	255,771	...	2,72,241	...	3,871	...	2,68,370	...
Yamèthin † ...	150,843	...	1,73,149	...	1,152	...	1,71,997	...
Pyinmana † ...	117,193	...	2,78,670	...	13,870	...	2,64,800	..
Myingyan ...	460,309	* 510	3,77,849	510	158	...	3,77,357	334
Total .. 1911-12 ...	...	32,439*	2,61,05,725	10,481	7,10,971	21,946	2,53,61,133	33,633
1910-11 ...	...	20,890	2,60,40,982*	8,143	5,08,427	12,747	2,55,00,116	32,439*

(a) Mingin Subdivision only. | * Revised figures. | † Subdivisions.

STATEMENT III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1912 (Paragraph 8 of Report, pages 8 and 9).

Division and District.	Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	153,948	...	5,79,372	...	3,340	...	5,76,032	...
Northern Arakan	5,237	...	5,237	...	2	...	5,235	...
Kyaukpyu ...	42,876	262	1,59,231	108	3,776	154	1,55,455	...
Sandoway ...	22,497	...	81,988	...	731	...	81,257	...
PEGU ... Hanthawaddy ...	132,225	...	5,29,672*	...	19,516	...	5,10,156*	...
Pegu ...	101,949	...	4,32,081	...	7,182	...	4,23,790	1,109
Tharrawaddy ...	82,911	...	3,72,575	...	15,389	...	3,57,186	...
Prome ...	70,998	...	2,98,510	...	6,185	...	2,92,325	...
IRRAWADDY Bassein ...	88,354	7	3,93,170	...	11,391	7	3,81,779	...
Henzada ...	109,949	...	4,80,030	...	11,096	...	4,68,934	...
Myaungmya ...	73,972	...	3,19,338	...	15,869	...	3,03,469	...
Ma-ubin ...	63,165	...	2,70,950	...	11,843	...	2,59,087	...
Pyapôn ...	59,198	...	2,45,257	..	7,935	...	2,37,322	...
TENASSERIM Toungoo ...	72,500	...	2,96,882	...	5,164	...	2,91,718	...
Salween ...	9,720	...	20,467	...	296	...	20,111	...
Thatôn ...	88,174	...	3,56,279	...	2,486	...	3,53,793	...
Amherst ...	64,550	30	2,68,361	...	2,792	30	2,65,569	...
Tavoy ...	29,427	...	1,16,182	...	2,869	...	1,13,313	...
Mergui ...	26,936	...	94,077	...	1,641	...	92,436	...
MAGWE ... Thayetmyo ...	51,833	..	2,26,038	...	3,704	...	2,22,334	...
Railway Company's employés ...	...	16	31,983	...	...	16	23,552	8,431
Irrawaddy Flotilla Company's employés.	...	...	4,731	...	..	...	4,731	...
Total ... 1911-12	1,350,422	315	55,82,331	108	1,33,207	207	54,39,584	9,540
1910-11	1,351,483†	6,706	55,44,265	...	1,06,329	6,706	54,37,621	315

* Includes Rs. 459 *thathameda* collected from the employés of the Rangoon River Transport Company.
† Revised figures.

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1912 (*Upper Burma only*) (Paragraph 10 of Report, pages 10 and 11).

Division and District.	Number of households assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Magwe ... Pakôkku ...	82,917	34	4,14,335	...	3,484	34	4,10,562	289
Magwe ... Minbu ...	55,376	41	2,39,552	8	1,835	33	2,37,691	26
Magwe ... Magwe ..	70,538	130	2,59,453	3	1,772	127	2,57,658	23
Mandalay ... Mandalay ...	44,121	6	2,75,084	6	5,117	...	2,69,967	...
Mandalay ... Bhamo ...	11,729	20	1,06,520 / 19,016†	...	4,769	20	1,01,735 / 19,016†	16
Mandalay ... Myitkyina ...	17,886	...	68,933 / 22,133†	...	2,855	...	66,078 / 22,133†	...
Mandalay ... Katha ...	42,539	...	2,29,277 / 3,280†	...	1,078	..	2,28,199 / 3,280†	...
Mandalay ... Ruby Mines ..	9,601	...	75,460 / 10,000†	...	747	...	74,713 / 10,000†	...
Sagaing ... Shwebo ...	77,515	...	3,10,643	...	3,177	...	3,07,466	..
Sagaing ... Sagaing ...	65,047	..	3,15,903	...	1,762	...	3,14,141	...
Sagaing ... Lower Chindwin ..	65,217	6	2,49,128	...	2,292	6	2,46,836	...
Sagaing ... Upper Chindwin ..	30,538	47	2,63,896 / 500†	18	1,738	29	2,62,041 / 500†	117
Meiktila ... Kyauksè ...	33,540	...	1,61,849	...	1,494	...	1,61,355	...
Meiktila ... Meiktila ...	58,659	...	1,74,223	...	7,789	...	1,66,434	...
Meiktila ... Yamèthin ...	35,171	...	1,29,231	...	2,843	...	1,26,388	...
Meiktila ... Pyinmana ...	25,712	..	1,07,511	...	2,405	...	1,05,106	...
Meiktila ... Myingyan ...	91,191	3*	2,86,163	3	3,999	...	2,82,153	11
Railway Company's employés ...	...	294	18,219	...	...	294	17,933	286
Irrawaddy Flotilla Company's employés.	...	...	4,731	...	...	...	4,731	...
Total ... 1911-12 ...	817,297	581*	37,46,040	38	49,156	543	36,96,116	768
Total ... 1910-11 ...	804,559	4,614	42,44,927*	28	30,836	4,586	42,13,510	581*

* Revised figures. † Tribute. ‡ Subdivisions.

STATEMENT IV-A.—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June* 1912 (Paragraph 9 of Report, pages 9 and 10).

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen.	Poverty and old age.	Immigrants.	Persons assessed to income-tax.	Others.	Total.
1	2	3	4	5	6	7	8	9
Arakan ... Akyab ...	682	1,181	1,086	10,205	...	210	1	13,365
Arakan ... Northern Arakan	284	7	39	85	...	21	2	438
Arakan ... Kyaukpyu ...	366	409	493	5,747	...	99	2	7,116
Arakan ... Sandoway ...	387	230	223	2,540	...	109	105	3,594
Pegu ... Hanthawaddy ...	1,107	1,771	807	10,086	..	405	112	14,288
Pegu ... Pegu ...	1,245	1,221	533	6,067	...	687	192	9,945
Pegu ... Tharrawaddy ...	1,184	774	667	9,570	...	382	44	12,621
Pegu ... Prome ...	693	686	617	9,931	...	148	23	12,098
Irrawaddy ... Bassein ...	472	737	720	7,250	...	380	94	9,653
Irrawaddy ... Henzada ...	623	1,345	648	11,403	...	377	189	14,585
Irrawaddy ... Myaungmya ...	474	689	644	5,767	...	609	31	8,214
Irrawaddy ... Ma-ubin ...	487	894	410	5,838	...	627	14	8,270
Irrawaddy ... Pyapôn ..	459	647	398	3,467	...	530	...	5,501
Tenasserim ... Toungoo ...	377	768	760	5,382	115	172	65	7,639
Tenasserim ... Salween ...	281	57	90	63	...	23	...	514
Tenasserim ... Thatôn ...	941	1,224	424	8,570	...	268	73	11,500
Tenasserim ... Amherst ...	618	1,341	368	6,926	...	200	111	9,564
Tenasserim ... Tavoy ...	600	770	221	3,993	...	164	4	5,752
Tenasserim ... Mergui ...	448	317	174	2,358	22	140	6	3,465
Magwe ... Thayetmyo ...	450	592	707	6,720	...	65	25	8,559
Total ... 1911-12 ...	12,178	15,660	10,029	121,968	137	5,616	1,093	166,681
Total ... 1910-11 ...	11,732*	15,491*	10,011*	117,475*	459*	5,073*	857*	161,098*

* Revised figures.

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June* 1912 (*Upper Burma only*) (Paragraph 11 of Report, page 11).

Division and District.		Government servants and pensioners.	Priests and schoolmasters.	Village headmen and *Ywasayes*.	Poverty.	Immigrants.	Newly married couples.	*Ywagaungs*.	Others.	Total.
1		2	3	4	5	6	7	8	9	10
MAGWE	Pakôkku	908	1,790	1,741	7,793	...	1,683	456	231	14,602
	Minbu	903	1,081	836	2,912	...	781	462	173	7,148
	Magwe	592	1,045	998	2,144	2	857	440	117	6,195
MANDALAY	Mandalay	1,074	1,253	802	2,821	1	733	429	30	7,143
	Bhamo	296	204	286	675	42	181	59	9	1,752
	Myitkyina	380	133	241	187	112	130	29	25	1,237
	Katha	952	811	995	988	4	568	328	47	4,693
	Ruby Mines	412	264	257	329	5	121	70	290	1,748
SAGAING	Shwebo	1,057	1,771	1,331	3,674	2	1,518	576	402	10,331
	Sagaing	702	1,819	761	3,533	21	986	426	551	8,799
	Lower Chindwin	671	1,573	925	5,148	9	763	434	275	9,798
	Upper Chindwin	925	760	787	1,664	67	681	314	737	5,935
MEIKTILA	Kyauksè	797	821	654	2,385	...	446	267	102	5,472
	Meiktila	956	1,378	969	2,477	...	604	529	1,359	8,272
	Yamèthin	706	1,007	1,420	3,738	2	1,028	461	199	8,561
	Myingyan	806	1,766	1,561	4,958	65	1,204	473	295	11,128
Total	1911-12	12,137	17,476	14,564	45,426	332	12,284	5,753	4,842	112,814
	1910-11	11,751	17,133	14,405	45,959	318	11,860	5,782	4,406	111,614

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1912 (*Lower Burma only*) (Paragraph 12 of Report, page 11).

Division and District.		Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab	1,191	...	7,858	...	74	...	7,784	..
	Kyaukpyu	307	...	1,794	...	15	...	1,779	...
PEGU	Prome	1,880	...	19,161	...	529	...	18,632	...
IRRAWADDY	Bassein	670	...	18,656	...	126	...	18,530	...
	Henzada	2,539	...	19,395	...	1,184	...	18,211	...
TENASSERIM	Toungoo	423	...	13,266	..	246	...	13,020	...
MAGWE	Thayetmyo	240	...	8,881	...	59	...	8,822	...
Total	1911-12	7,250	...	89,011	...	2,233	...	86,778	...
	1910-11	7,412	...	91,127	...	2,544	...	88,583	...

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 19·2 (Paragraph 13 of Report, pages 12 and 13).

Division and District.	Demand.			Remissions.		Collections.		Outstandings.
	Arrears.	From net licenses.	From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN — Akyab	...	22,199	851	...	...	...	23,050	...
ARAKAN — Northern Arakan	...	...	...	...	...	...	...	...
ARAKAN — Kyaukpyu	...	12,468	...	...	...	...	12,468	...
ARAKAN — Sandoway	...	5,309	866	...	146	...	5,909	120
PEGU — Rangoon Town	...	6,476	...	...	...	...	6,476	...
PEGU — Hanthawaddy	1,956	25,398	1,63,781	1,796	...	160	1,89,179	...
PEGU — Pegu	303	5,369	2,79,378	..	...	303	2,82,107	2,640
PEGU — Tharrawaddy	603	5,476	1,81,253	603	250	...	1,86,479	...
PEGU — Prome	...	3,806	45,913	...	291	...	41,380	8,048
IRRAWADDY — Bassein	...	8,031	2,95,072	...	466	...	3,02,637	...
IRRAWADDY — Henzada	...	10,344	1,75,203	...	990	...	1,84,384	173
IRRAWADDY — Myaungmya	...	10,284	1,40,710	...	65	...	1,50,929	...
IRRAWADDY — Ma-ubin	...	9,347	6,59,326	...	3,170	...	6,65,116	387
IRRAWADDY — Pyapôn	1,170	10,875	1,58,317	170	238	1,000	1,61,830	7,124
TENASSERIM — Toungoo	...	5,170	69,490	...	70	...	74,590	...
TENASSERIM — Salween	...	71	...	...	...	...	71	...
TENASSERIM — Thatôn	...	12,152	33,565	...	...	...	45,717	...
TENASSERIM — Amherst	1,410	11,208	4,538	810	120	600	15,626	...
TENASSERIM — Tavoy	...	16,222	4,327	...	...	...	20,549	...
TENASSERIM — Mergui	...	62,941	45,880	...	550	...	1,08,271	...
MAGWE — Thayetmyo	...	3,386	2,575	...	...	...	5,961	...
MAGWE — Pakôkku	...	2,328	9,385	...	...	...	11,557	156
MAGWE — Minbu	...	8,102	23,757	...	...	...	31,859	...
MAGWE — Magwe	...	2,437	2,250	...	...	...	4,687	..
MANDALAY — Mandalay	...	413	1,30,166	...	300	...	1,30,229	50
MANDALAY — Bhamo	...	536	29,068	...	...	...	29,604	...
MANDALAY — Myitkyina	...	1,185	20,038	...	5,142	...	16,029	52
MANDALAY — Katha	...	363	85,837	...	...	...	86,200	...
MANDALAY — Ruby Mines	...	118	4,285	...	...	...	4,403	...
SAGAING — Shwebo	...	1,162	4,169	...	...	...	5,331	...
SAGAING — Sagaing	...	1,925	87,315	...	6,377	...	82,863	...
SAGAING — Lower Chindwin	...	1,772	7,822	...	60	...	9,594	...
SAGAING — Upper Chindwin	...	2,340	12,004	...	...	...	14,344	..
MEIKTILA — Kyauksè	...	239	1,050	...	...	...	1,289	...
MEIKTILA — Meiktila	...	...	...	...	...	...	...	...
MEIKTILA — Yamèthin	...	1,327	11,070	..	11	..	12,386	...
MEIKTILA — Myingyan	...	4,804	12,368	...	..	...	17,172	...
Total 1911-12 ..	5,442	2,75,583	27,01,689	3,379	18,246	2,063	29,40,276	18,750
Total 1910-11 ..	10,848	2,94,652	27,23,171	8,436	11,065	456	30,03,272	5,442

STATEMENT VII.- *Miscellaneous Land Revenue.—Collections for the year ended the 30th June* 1912
(Paragraph 14 of Report, pages 14 and 151).

Division and District.	Rent of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under Village Act.	Survey fees for *pattas*.	Other miscellaneous Land Revenue.	Total.
		"Other minerals."	Petroleum, rubies, jade and amber.				
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	931	630	2,219	9,576	796	1,837	15,989
ARAKAN ... Northern Arakan ...	...	...	..	2	...	1	3
ARAKAN ... Kyaukpyu ...	83	2,259	889	625	2,182	859	6,897
ARAKAN ... Sandoway ...	99	126	64	1,180	241	284	1,994
PEGU ... Rangoon Town	...	490	...	...	...	231	721
PEGU ... Hanthawaddy ..	42,272	1,897	...	11,081	1,486	996	57,732
PEGU ... Pegu ...	32,680	1,214	48	9,035	138	522	43,637
PEGU ... Tharrawaddy ...	825	390	...	15,855	...	409	17,479
PEGU ... Prome ...	2,584	783	864	17,350	10	53	21,644
IRRAWADDY ... Bassein ...	8,299	1,335	...	7,422	15	1,103	18,174
IRRAWADDY ... Henzada ...	5,939	1,858	2,813	14,397	6	3,114	28,127
IRRAWADDY ... Myaungmya ...	5,125	850	...	6,541	6	879	13,401
IRRAWADDY ... Ma-ubin ...	4,351	985	...	5,994	...	5,131	16,461
IRRAWADDY ... Pyapôn ...	10,717	...	57	5,239	215	967	17,195
TENASSERIM ... Toungoo ...	10,264	705	..	7,069	315	594	18,947
TENASSERIM ... Salween ...	...	5,853	...	143	...	4	6,000
TENASSERIM ... Thatôn ...	2,548	20,373	..	7,167	3,264	293	33,645
TENASSERIM ... Amherst ...	379	6,064	...	4,381	2,093	1,806	14,723
TENASSERIM ... Tavoy ...	82	1,20,341	...	1,624	546	421	1,23,014
TENASSERIM ... Mergui ..	1,239	39,648	...	1,237	2,889	87	45,100
MAGWE ... Thayetmyo ...	1,326	1,012	5,673	5,472	244	16	13,743
MAGWE ... Pakôkku ...	1,183	1,550	1,12,550	4,574	...	1,179	1,21,036
MAGWE ... Minbu ...	1,326	5,983	24,101	7,026	1,357	478	40,271
MAGWE ... Magwe ...	8,864	366	18,17,507	4,892	...	188	18,31,817
MANDALAY ... Mandalay ...	22,641	3,425	...	4,135	66	8,101	38,368
MANDALAY ... Bhamo ...	2,227	1,626	...	1,260	8	837	5,958
MANDALAY ... Myitkyina ..	3,338	1,140	44,133	404	15	178	49,208
MANDALAY ... Katha ...	5,280	1,902	500	2,872	59	191	10,804
MANDALAY ... Ruby Mines ...	1,017	195	1,68,312	491	...	56	1,70,071
SAGAING ... Shwebo ...	4,239	1,977	...	10,012	1,329	435	17,992
SAGAING ... Sagaing ...	1,601	2,591	399	47,769	142	999	53,501
SAGAING ... Lower Chindwin	559	295	...	3,319	...	76	4,249
SAGAING ... Upper Chindwin	1,414	5,435	7,685	1,567	84	75	16,260
MEIKTILA ... Kyauksè ...	2,535	746	...	3,291	...	362	6,934
MEIKTILA ... Meiktila ...	4,802	298	...	10,011	...	123	15,234
MEIKTILA ... Yamèthin ...	4,401	615	318	9,626	3	446	15,409
MEIKTILA ... Myingyan ...	2,445	676	6,81,193	7,920	...	93	6,92,327
Total 1911-12 ...	1,97,615	2,35,633	28,69,325	2,50,559	17,509	33,424	36,04,065
Total 1910-11 ...	1,70,905	1,19,042	29,26,605	1,94,364	24,511	28,318	34,63,745

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June* 1912
(Paragraph 20 of Report, pages 21 and 22).

Division and District.		Number of								Amount of Arrears.	
		Notices.	Warrants of arrest.	*Warrants of attachment of property.*		*Persons*		*Sales of property.*		For realization of which application was made.	Realized.
				Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1		2	3	4	5	6	7	8	9	10	11
										Rs.	Rs.
Arakan	Akyab ...	969	280	106	369	152	...	2	101	15,149	13,148
	Northern Arakan ...	..	...	1	1	...	...	1	1	100	100
	Kyaukpyu ...	135	332	314	201	236	...	1	10	9,562	6,517
	Sandoway ...	155	50	31	39	39	1	2	10	2,527	2,257
Pegu	Rangoon Town ..	3,595	96	9	1,446	...	...	...	21	39,288	38,902
	Hanthawaddy ...	5,414	1,947	500	1,717	554	6	6	27	78,550	58,561
	Pegu	1,669	324	179	570	7	...	9	76	52,096	46,124
	Tharrawaddy ...	4,263	697	103	888	56	5	19	282	26,917	13,514
	Prome	834	362	281	560	114	6	2	109	23,441	11,897
Irrawaddy	Bassein	1,689	568	481	1,045	51	2	142	420	1,45,078	1,28,984
	Henzada ...	1,955	457	150	785	448	5	20	135	22,457	11,992
	Myaungmya ...	2,044	557	45	1,034	87	...	3	85	53,666	39,283
	Ma-ubin ...	691	703	297	708	414	12	41	92	77,937	57,239
	Pyapôn	1,175	1,144	452	904	15	...	6	94	1,04,468	88,683
Tenasserim	Toungoo ...	1,311	78	51	704	24	2	1	44	22,726	13,169
	Salween ...	...	...	...	...	...	...	...	...	...	...
	Thatôn	709	491	121	308	139	...	1	53	14,539	10,825
	Amherst ...	809	287	23	138	11	1	...	42	18,189	9,387
	Tavoy	475	701	16	258	426	...	...	35	6,691	4,920
	Mergui	212	178	...	89	...	...	...	33	3,993	3,344
Magwe	Thayetmyo ...	1,206	188	92	99	22	12	2	41	5,861	3,871
	Pakôkku ...	403	41	51	7	16	...	1	...	4,263	2,627
	Minbu	598	10	51	1	7	...	1	...	7,132	6,436
	Magwe	743	13	13	...	9	...	...	...	4,820	3,553
Mandalay	Mandalay ...	1,873	73	166	24	10	2	9	1	1,02,628	97,345
	Bhamo	55	1	7	1	.	...	...	...	458	393
	Myitkyina ...	82	3	7	2	3	...	4	1	2,579	1,629
	Katha	28	...	63	...	...	...	1	...	14,745	14,348
	Ruby Mines ...	141	3	18	1	...	...	...	...	1,018	795
Sagaing	Shwebo	1,324	145	216	19	2	2	...	..	24,499	17,081
	Sagaing ...	340	13	3	42	13	...	...	...	12,879	11,670
	Lower Chindwin ...	416	12	19	3	2	...	...	...	3,738	2,394
	Upper Chindwin ...	28	7	...	...	6	..	1	...	1,432	1,086
Meiktila	Kyauksè ...	225	1	0	3	1	...	2	...	1,656	1,316
	Meiktila ...	883	12	113	82	3	...	1	14	7,335	4,801
	Yamèthin ...	1,743	87	198	2	6	...	1	2	14,742	12,026
	Myingyan ...	379	12	7	4	...	...	...	1	3,582	2,493
Total	1911-12	38,767	9,873	4,190	12,054	2,873	56	279	1,920	9,30,741	7,42,651
	1910-11	36,824	8,985	4,522	12,525	2,787	69	427	2,450	9,78,930	8,04,406

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1912 (Paragraph 21 of Report, pages 22 and 23).

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.		Number of *thugyis.*	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *Thugyi.*
1		2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab	3	6,713	1,560	5,153	5,050	1,683
	Northern Arakan ...	...	...	...	...	..	...
	Kyaukpyu ...	21	17,985	4,270	13,715	11,755	560
	Sandoway ...	2	1,449	364	1,085	735	367
PEGU ...	Rangoon Town ...	6	2,393	...	2,393	2,331	388
	Hanthawaddy ...	14	52,789	13,965	38,824	36,559	2,611
	Pegu ...	5	19,875	7,141	12,734	12,407	2,481
	Tharrawaddy ...	6	19,595	5,005	14,590	14,231	2,372
	Prome ...	13	14,171	4,601	9,570	9,570	736
IRRAWADDY	Bassein	12	25,905	7,820	18,085	17,623	1,469
	Henzada ...	15	36,486	11,388	25,098	25,098	1,673
	Myaungmya ...	4	18,539	4,757	13,782	13,782	3,445
	Ma-ubin ...	2	4,307	936	3,371	3,261	1,630
	Pyapôn ...	3	7,815	2,340	5,475	5,475	1,825
TENASSERIM	Toungoo ...	3	3,702	1,145	2,557	2,557	852
	Salween ...	6	4,712	31	4,681	4,681	780
	Thatôn	2	3,823	1,478	2,345	2,345	1,172
	Amherst ...	16	15,477	3,052	12,425	11,435	715
	Tavoy	8	5,921	1,261	4,660	4,283	535
	Mergui	...	...	...	...	...	...
MAGWE ...	Thayetmyo ...	17	6,772	643	6,129	6,129	361
Total ...	1911-12 ...	158	2,68,429	71,757	1,96,672	1,89,307	1,198
	1910-11 ...	174	2,99,979	80,882	2,19,097	2,13,973	1,230

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1912 (Paragraph 21 of Report, pages 22 and 23)—*concluded.*

PART II.—*Village Headmen's Commission.*

Division and District.	Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1	2	3	4	5
		Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	961	1,32,584	1,32,569	138
Northern Arakan ...	18	1,359	1,348	75
Kyaukpyu ...	257	21,660	21,274	83
Sandoway ...	207	16,458	15,981	77
PEGU ... Rangoon Town ...	...	...	...	...
Hanthawaddy ...	650	1,05,495	1,04,879	161
Pegu	465	89,761	89,325	192
Tharrawaddy ...	517	62,203	62,203	120
Prome	496	34,159	34,159	69
IRRAWADDY .. Bassein	555	64,261	63,508	114
Henzada	482	60,814	60,748	126
Myaungmya ...	541	89,453	89,321	165
Ma-ubin	394	46,009	45,442	115
Pyapôn	371	71,040	71,040	191
TENASSERIM ... Toungoo	605	66,266	66,266	110
Salween	1	148	148	148
Thatôn	416	79,886	77,630	187
Amherst	251	46,694	45,281	180
Tavoy	152	21,571	20,459	135
Mergui	174	26,137	26,137	150
MAGWE ... Thayetmyo ...	583	39,508	39,508	68
Pakôkku	868	79,554	78,471	90
Minbu	378	58,579	56,057	148
Magwe	502	69,048	69,184*	138
MANDALAY ... Mandalay	400	66,901	66,872	167
Bhamo	241	15,531	15,531	64
Myitkyina ...	166	12,088	11,813	71
Katha	494	44,314	44,281	90
Ruby Mines ..	154	9,053	9,011	59
SAGAING ... Shwebo	639	1,23,537	1,23,537	193
Sagaing	305	71,529	70,494	231
Lower Chindwin ...	368	58,313	58,313	158
Upper Chindwin ...	369	42,610	42,619*	115
MEIKTILA ... Kyauksè	333	60,973	61,015	183
Meiktila	429	42,217	41,372	96
Yamèthin	655	70,722	70,578	108
Myingyan	586	64,864	64,864	111
Total ... 1911-12	14,983	19,65,299	19,51,238	130
1910-11	14,739	19,75,103	19,59,737	133

* Includes commission for 1910-11.

STATEMENT X.—*Area granted or leased during the year ended the 30th June 1912*
(Paragraph 22 of Report, page 23).

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religious edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyisa*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres
ARAKAN ...	Akyab	348·000	5·8300	·650	...
	Northern Arakan	106·400	...	...	...
	Kyaukpyu ..	3,466·330	2·2500	·300	...
	Sandoway ...	178·600	·7800	...	...
PEGU ...	Rangoon Town ...	26·465	...	...	...
	Hanthawaddy ...	2,089·000	15·1340	4·630	1·14
	Pegu	92·290	11·2000	2·030	95·09
	Tharrawaddy ...	...	15·5020	·540	51·82
	Prome	...	5·1050	2·534	...
IRRAWADDY ...	Bassein ..	300·250	4·2500	1·850	..
	Henzada ...	46·164	15·5160	·680	64·86
	Myaungmya ...	39·910	3·1080	·220	...
	Ma-ubin ...	...	9·8600	·350	27·18
	Pyapôn ...	17·950	1·9500	4·850	20·20
TENASSERIM ...	Toungoo ..	2,948·890	36·2830	4·752	15·76
	Salween ...	309·000	...	...	...
	Thatôn ...	3,500·100	25·2600	·650	17·61
	Amherst . .	6,668·800	·2500	...	15·00
	Tavoy ...	304·840	·3700	...	...
	Mergui ...	19,666·000	...	...	...
MAGWE ...	Thayetmyo ...	169·770	6·2230	·010	...
	Pakôkku ...	27·200	11·2920	...	7·40
	Minbu ...	3,765·000	6·6160	...	7·30
	Magwe ...	...	8·1080	1·020	.
MANDALAY ...	Mandalay	44·420	6·1073	2·060	...
	Bhamo ...	...	·3300	1·640	...
	Myitkyina ...	907·340	·0820	...	21·02
	Katha ...	38·780	1·8600	·080	5·79
	Ruby Mines ...	11·200	·5300	...	24·78
SAGAING ...	Shwebo ...	14·391	8·1170	...	...
	Sagaing ...	2·920	2·7700	·020	80·34
	Lower Chindwin	...	1·6400	...	...
	Upper Chindwin	29·200	1·0000	·023	12·34
MEIKTILA ...	Kyauksè ...	...	2·8200	...	...
	Meiktila ...	...	17·8800	...	...
	Yamèthin ...	119·920	2·0100	2·000	1·97
	Myingyan ...	...	...	...	...
Total ...	1911-12	45,239·130	230·0333	30·889	469·60
	1910-11	39,214·409	227·4705	93·331	1,289·36

STATEMENT X-A.—*Total value of assignments of Land Revenue for the fifteen months ended the 30th June* 1912 (Paragraph 23 of Report, page 23).

Division and District.	Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1	2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE ... Pakôkku ...	5,715 5 0	38 0 0	...	5,753 5 0
MAGWE ... Minbu ...	139 2 11	7 9 8	...	146 12 7
MANDALAY ... Mandalay ...	290 4 0	...	...	290 4 0
MANDALAY ... Bhamo ...	3,307 7 11	...	...	3,307 7 11
MANDALAY ... Myitkyina ...	786 12 8	57 7 10	...	844 4 6
MANDALAY ... Katha ...	2,625 12 3	46 11 4	...	2,672 7 7
MANDALAY ... Ruby Mines ...	1,242 6 3	88 12 0	...	1,331 2 3
SAGAING .. Shwebo ...	331 12 7	...	...	331 12 7
SAGAING .. Sagaing ...	7 2 0	25 13 0	...	32 15 0
SAGAING .. Upper Chindwin ...	1,992 4 0	20 5 4	...	2,012 9 4
MEIKTILA ... Kyauksè ...	158 15 0	...	...	158 15 0
MEIKTILA ... Meiktila ...	326 14 3	...	...	326 14 3
MEIKTILA ... Yamèthin ...	815 9 6	3 6 0	...	818 15 6
MEIKTILA ... Myingyan ...	3,666 1 6	...	...	3,666 1 6
Total, A ...	21,405 13 10	288 1 2	...	21,693 15 0
B.—FOR OTEER PURPOSES.				
ARAKAN ... Akyab ...	*329 14 6	13 0 9	...	342 15 3
ARAKAN ... Kyaukpyu ...	81 2 9	5 15 11	...	87 2 8
ARAKAN ... Sandoway ...	39 1 2	1 4 0	...	40 5 2
PEGU ... Rangoon Town ...	3,604 14 2	...	...	3,604 14 2
PEGU ... Hanthawaddy ...	368 7 1	97 4 7	...	465 11 8
PEGU ... Pegu ...	1,113 15 10	59 4 0	...	1,173 3 10
PEGU ... Tharrawaddy ...	1,182 11 11	33 10 7	...	1,216 6 6
PEGU ... Prome ...	228 6 1	23 15 1	...	252 5 2
IRRAWADDY ... Bassein ...	190 5 10	4 11 10	...	195 1 8
IRRAWADDY ... Henzada ...	652 11 7	30 4 2	...	682 15 9
IRRAWADDY ... Myaungmya ...	285 10 11	45 2 2	0 4 5	330 8 8
IRRAWADDY ... Ma-ubin ...	343 11 8	81 11 5	...	425 7 1
IRRAWADDY ... Pyapôn ...	216 0 0	15 2 0	...	231 2 0
TENASSERIM ... Toungoo ...	396 6 4	68 5 11	...	464 12 3
TENASSERIM ... Salween ...	12 5 8	...	...	12 5 8
TENASSERIM ... Thatôn ...	223 1 8	87 14 11	...	311 0 7
TENASSERIM ... Amherst ...	2,010 5 5	22 14 0	...	2,033 3 5
TENASSERIM ... Tavoy ...	12 2 4	35 8 0	...	47 10 4
TENASSERIM ... Mergui ...	51 7 5	...	...	51 7 5
MAGWE ... Thayetmyo ...	123 14 4	33 15 0	...	157 13 4
MAGWE ... Pakôkku ...	†1,370 10 2	27 15 0	...	1,398 9 2
MAGWE ... Minbu ...	3,525 5 7	16 14 0	...	3,542 3 7
MAGWE ... Magwe ...	68 0 2	11 4 4	...	79 4 6
MANDALAY ... Mandalay ...	646 12 1	49 10 5	..	696 6 6
MANDALAY ... Bhamo ...	*89 9 1	5 6 0	...	94 15 1
MANDALAY ... Myitkyina ...	715 5 2	2 11 4	...	718 0 6
MANDALAY ... Katha ...	238 5 9	10 11 7	...	249 1 4
MANDALAY ... Ruby Mines ...	73 13 3	10 6 10	...	84 4 1
SAGAING ... Shwebo ...	776 9 5	7 6 6	...	783 15 11
SAGAING ... Sagaing ...	1,723 15 4	2 12 2	...	1,726 11 6
SAGAING ... Lower Chindwin ...	26 13 0	0 0 3	...	26 13 3
SAGAING ... Upper Chindwin ...	†444 2 2	2 15 9	0 15 7	446 2 4
MEIKTILA ... Kyauksè ...	630 14 9	13 6 8	...	644 5 5
MEIKTILA ... Meiktila ...	132 2 9	34 13 0	...	166 15 9
MEIKTILA ... Yamèthin ...	443 2 2	10 9 0	...	453 11 2
MEIKTILA ... Myingyan ...	8,029 6 8	...	...	8,029 6 8
Total, B ...	30,401 12 2	866 15 2	1 4 0	31,267 7 4
Total 1911-12 ...	51,807 10 0	1,155 0 4	1 4 0	52,961 6 4
Total 1910-11 ...	50,609 15 8	1,077 0 9	...	51,687 0 5

* Revised figures.

† Due to re-calculation.

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June* 1912
(Paragraph 17 of Report, page 19).

District.	Sales.		Mortgages				Redemptions.
			During the year of report.		At the end of the year.		
	Area.	Amount of purchase-money or value of consideration.	Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	Area redeemed during the year.
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	29,395	11,76,621	14,927	3,69,114	30,034	7,31,907	7,320
Kyaukpyu	2,667	74,147	1,667	43,663	8,552	2,42,922	718
Sandoway	1,030	58,588	426	18,202	1,289	32,624	207
Hanthawaddy	73,910	54,13,177	48,806	23,02,252	209,381	92,18,491	42,393
Pegu	63,905	25,46,568	24,955	8,04,594	96,389	30,50,715	14,527
Tharrawaddy	33,598	18,86,292	5,444	1,71,249	42,720	17,28,346	7,983
Prome	9,301	7,91,800	11,104	8,59,848	40,369	25,34,123	3,365
Bassein	38,028	11,21,622	26,425	5,79,492	96,455	20,74,595	14,442
Henzada	20,415	13,22,408	12,988	5,91,172	45,672	18,48,977	8,490
Myaungmya	37,972	13,38,319	31,069	8,25,883	118,620	31,98,283	20,038
Ma-ubin	27,497	10,16,374	17,263	5,44,303	113,392	40,44,336	11,894
Pyapôn	48,941	21,96,457	37,409	9,78,646	158,223	46,11,158	19,420
Toungoo	15,456	6,40,050	9,680	2,97,193	66,815	20,41,174	2,762
Thatôn	28,688	10,16,676	8,369	3,23,596	41,730	19,19,456	8,602
Amherst	19,449	7,72,523	6,146	2,19,832	24,251	11,30,682	4,015
Tavoy	2,657	2,57,532	2,373	96,135	8,419	4,71,673	1,365
Mergui	1,841	77,860	507	29,265	3,277	95,874	1,750
Thayetmyo	459	38,979	14	370	30	1,420	4
Pakôkku	2,070	97,767	13	18,590	9	17,167	227
Minbu	373	37,885	83	8,300	85	8,600	11
Magwe	642	18,773	34	2,000	...	...	...
Mandalay	11,452	3,38,004	586	18,326	792	25,031	1,276
Katha	446	3,135	26	380	26	380	...
Shwebo	2,234	69,483	74	1,965	544	13,076	15
Sagaing	2,734	1,35,538	55	6,135	439	22,064	5,260
Lower Chindwin ...	1,303	73,863	431	14,731	1,191	61,964	363
Upper Chindwin ...	12	500	...	...	...	...	...
Kyauksè	8,517	1,81,094	1,404	34,866	9,907	4,47,655	1,379
Meiktila	565	18,341	826	32,436	2,758	63,499	51
Yamèthin	6,319	3,60,799	5,367	1,89,684	13,444	6,34,455	454
Myingyan	2,131	55,666	...	...	...	...	...
Total for 1911-12 ...	494,007	2,31,36,841	268,471	93,82,222	1,134,813	4,02,70,647	178,331
Total for 1910-11 ...	430,764	2,00,39,548	227,339	68,60,287	1,035,319	3,64,06,561	189,577

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ended the 30th June* 1912 (Paragraph 18 of Report, pages 19 and 20).

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists.	Non-agriculturists.		Number of cases in which the land has been let continuously		Number of tenants who have rented their lands continuously		Area let at full rents.	Amount of money for which rented
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.					Acres.	Rs.
Akyab ...	616,192	55,911	143,965	5,529	16,416	2,332	19,813	206,938	23,45,493
Kyaukpyu ...	153,683	13,454	6,385	559	1,927	331	2,155	10,612	1,03,388
Sandoway ...	52,299	2,698	2,171	485	2,006	287	2,246	10,198	91,529
Hanthawaddy ...	774,155	103,632	360,984	7,563	9,086	3,212	15,270	543,484	79,53,631
Pegu ...	650,168	42,061	185,290	4,821	10,470	1,519	14,375	401,000	53,76,914
Tharrawaddy ...	408,747	39,961	61,991	4,783	11,153	1,201	14,750	177,601	30,36,663
Prome ...	350,978	8,253	13,049	1,488	3,095	818	4,506	28,996	5,36,230
Bassein ...	610,538	37,579	61,371	3,654	6,770	1,296	12,321	223,076	25,74,730
Henzada ...	471,533	18,420	34,470	6,527	9,892	3,507	14,258	171,245	26,94,581
Myaungmya ...	524,459	54,230	83,371	3,494	8,154	895	11,441	258,765	45,34,152
Ma-ubin	317,448	61,060	67,957	3,066	3,626	979	5,906	123,250	15,81,680
Pyapôn ...	396,312	74,647	163,297	3,459	6,030	1,080	8,956	293,585	49,79,202
Toungoo ...	332,794	26,991	59,209	3,423	4,949	938	6,781	121,171	20,87,061
Thatôn ...	797,761	120,364	14,803	1,583	3,165	236	4,399	154,500	18,70,219
Amherst ...	445,529	17,925	38,006	1,209	3,249	506	3,981	67,757	8,55,551
Tavoy ...	94,576	6,913	23,453	2,280	1,885	781	3,301	37,678	6,62,179
Mergui ..	110,128	12,879	19,070	210	393	59	556	4,511	49,739
Thayetmyo ...	149,887	4,974	4,456	454	1,461	209	1,786	5,663	68,451
Pakôkku ...	716,724	8,692	12,409	216	834	351	1,106	6,699	20,968
Minbu ...	371,551	33,081	30,805	489	616	442	825	6,739	1,29,691
Magwe ..	923,317	10,028	14,300	123	308	163	839	2,832	13,126
Mandalay ...	226,022	4,419	22,331	899	553	497	2,125	12,047	1,63,524
Katha ...	205,874	710	551	19	79	19	101	1,162	11,647
Shwebo ...	969,993	16,032	23,007	...	35	...	65	246	1,326
Sagaing ...	688,391	26,443	30,476	182	147	146	183	1,765	5,648
Lower Chindwin ...	617,951	106,071	49,349	106	298	106	298	1,336	8,140
Upper Chindwin ...	27,132	8,055	4,635	71	49	47	55	683	2,899
Kyauksè ...	233,581	6,902	14,977	252	79	244	247	5,588	56,248
Meiktila ...	645,828	1,935	8,050	46	84	301	344	348	3,956
Yamèthin ...	436,146	24,122	24,930	1,540	2,713	269	3,804	39,065	7,35,660
Myingyan .	1,153,930	22,912	17,726	257	1,329	172	1,173	12,441	17,694
Total for 1911-12...	14,493,627	972,044	1,596,839	58,787	110,851	22,943	157,966	2,930,981	4,25,71,920
Total for 1910-11	13,493,569*	945,371	1,520,825	58,733	109,977	24,286	158,441	2,932,452	3,44,63,988*

* Revised figure.

STATEMENT XIII.—*Agricultural advances during the*

District.	Principal.									
	Outstanding at comencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	5,312*	10,970	16,282	10,091	...	10,091	10,091	6,191	...	...
Northern Arakan ...	...	...	...	...	...	...	...	...	...	...
Kyaukpyu	13,772	33,840	47,612	22,506	...	22,748	22,748	24,864	170	928
Sandoway	1,596	2,000	3,596	465	...	842	842	2,754	...	81
Hanthawaddy ...	4,756	750	5,506	5,201	3,750	675	4,425	1,081	...	810
Pegu	21,975	17,592	39,567	35,654	...	17,697	17,697	21,870	1,545	18,557
Tharrawaddy ...	83,884	93,495	1,79,379	1,45,638	80	1,01,812	1,01,892	77,487	30,342	27,790
Prome	53,841	54,525	1,08,366	62,871	...	51,099	51,099	57,267	8,682	3,327
Bassein	16,311	19,595	35,906	18,140	..	19,319	19,319	16,587	100	...
Henzada	4,774	6,960	11,734	7,510	...	7,570	7,570	4,164	...	257
Myaungmya	17,975	28,200	46,175	30,455	...	28,531	28,531	17,644	135	4,053
Ma-ubin	22,925	26,000	48,925	25,850	...	25,350	25,350	23,575	750	725
Pyapôn	19,173	39,600	58,773	53,266	...	44,892	44,892	13,881	...	8,622
Toungoo ...	16,685	32,650	49,335	30,920	...	19,195	19,195	30,140	7,975	4,200
Thatôn	3,512	14,400	17,912	14,647	...	10,822	10,822	7,090	2,200	1,776
Salween	...	1,965	1,965	515	...	515	515	1,450	...	...
Amherst	16,237	9,905	26,142	18,849	...	13,771	13,771	12,371	5,000	557
Tavoy	925	12,210	13,135	3,600	...	2,875	2,875	10,260	...	725
Mergui	1,376	10,410	11,786	6,006	...	5,776	5,776	6,010	...	230
Thayetmyo	76,299*	35,184	1,11,483	54,886	...	34,872	34,872	76,611	7,157	13,094
Pakôkku	48,165	42,999	91,164	51,117	...	48,862	48,862	42,302	1,505	2,845
Minbu	11,302	11,750	23,052	8,769	...	7,942	7,942	15,110	2,215	...
Magwe	21,572	16,160	37,732	18,652	...	15,782	15,782	21,950	2,800	1,150
Mandalay	24,778	12,270	37,048	17,256	...	7,988	7,988	29,060	4,000	5,234
Bhamo	15,886	9,650	25,536	12,879	...	9,488	9,488	16,048	50	3,341
Myitkyina . .	17,311	10,380	27,691	13,810	...	7,365	7,365	20,326	...	6,445
Katha .	16,431	11,510	27,941	14,715	...	14,886	14,886	13,055	...	...
Ruby Mines	16,310	10,260	26,570	7,313	...	6,617	6,617	19,953	265	240
Shwebo ...	106,567	81,000	1,87,567	92,756	...	73,553	73,553	1,14,014	4,363	16,856
Sagaing	28,985	10,755	39,740	31,244	...	23,940	23,940	15,800	7,514	...
Lower Chindwin ...	28,601	48,980	77,581	15,921	...	15,821	15,821	61,760	25,911	100
Upper Chindwin ..	45,587	27,400	72,987	30,281	...	29,996	29,996	42,991	...	340
Kyauksè	44,922	44,810	89,732	44,618	...	39,928	39,928	49,804	9,204	1,888
Meiktila	107,278	87,000	1,94,278	71,513	...	33,522	33,522	1,60,756	36,173	1,830
Yamèthin	29,196	39,495	68,691	46,163	...	25,227	25,227	43,464	17,083	5,603
Myingyan	1,849	51,990	53,839	11,563	...	2,831	2,831	51,008	8,733	...
Total for 1911-12 ...	9,48,068*	9,66,660	19,14,728	10,35,640	3,830	7,82,200	7,86,030	11,28,698	1,83,872	1,31,604
Total for 1910-11 ...	7,74,136	9,18,348	16,92,484	9,38,741	247	7,41,169	7,41,416	9,51,068	81,712	1,30,474

* Corrected

official year 1911-12 (Paragraph 19 of Report, page 20).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year.	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	623	623	...	623	623	...		...	10,714	...	...
...	...	...	...	...	...	...	..	...	...	...	...
124	1,582	1,706	...	1,641	1,641	21	89	...	24,389	191	1,017
150	72	222	...	94	94	...	17	...	936	...	98
43	185	228	34	73	107	...	134	3,784	748	..	944
649	1,470	2,119	...	1,279	1,279	77	887	...	15,976	1,622	19,444
1,789	6,934	8,723	4	7,845	7,849	...	1,175	84	1,09,057	30,342	28,965
2,642	4,969	7,611	...	4,855	4,855	...	249	...	55,954	8,082	3,576
1,242	1,486	2,728	41	1,498	1,539	10	...	41	20,817	110	...
323	460	783	...	507	507	...	11	...	8,077	...	268
1,591	1,690	3,281	...	1,842	1,842	...	320	...	50,373	135	4,373
1,825	2,070	3,895	...	1,990	1,990	..	101	..	27,340	750	826
1,190	2,733	3,922	...	2,544	2,544	...	790	..	47,436	..	9,412
1,159	1,748	2,907	...	1,610	1,610	...	413	...	20,805	7,975	4,613
29	627	656	...	527	527	...	133	...	11,349	2,200	1,909
...	13	13	...	13	13	...	...	...	528	...	...
1,234	1,089	2,323	..	895	895	300	28	...	14,066	5,300	585
58	181	239	...	159	159	...	48	...	3,024		773
...	508	508	...	486	486	...	22	.	6,262	...	252
6,676	4,694	11,370	...	4,467	4,467	...	1,434	...	39,339	7,157	14,528
3,624	3,396	7,020	..	3,290	3,290	...	159	...	52,152	1,505	3,004
21	690	711	...	804	804	...	...	...	8,746	2,215	...
1,363	1,418	2,781	...	1,457	1,457	...	102	...	17,033	2,800	1,252
90	1,560	1,650	...	1,195	1,195	123	334	...	9,183	4,123	5,568
336	636	972	...	739	739	...	232	...	10,..27	50	3,573
148	1,107	1,255	...	662	662	...	593	...	8,057	...	7,038
...	1,316	1,316	...	1,325	1,325	...	.	...	16,211	...	...
1	914	915	...	900	900	...	15	...	7,517	265	255
1,722	8,663	10,385	...	8,778	8,778	...	1,672	...	82,331	4,363	18,528
1,565	1,698	3,263	...	1,738	1,738	...	...	...	25,678	7,514	...
4	3,137	3,141	...	3,136	3,136	...	5	...	18,957	25,911	105
3,860	3,370	7,230	...	3,650	3,650	...	54	...	33,046	...	394
...	3,380	3,380	...	3,286	3,286	14	80	...	43,214	9,218	1,968
7,200	3,477	10,677	...	4,552	4,552	...	91	...	38,074	36,173	1,921
2,163	2,804	4,967	...	2,861	2,861	...	481	...	28,088	17,083	6,084
..	968	968	...	1,118	1,118	786	...	...	3,949	9,519	...
42,821	71,667	1,14,488	79	72,439	72,518	1,331	9,669	3,909	8,54,639	1,85,203	1,41,273
33,635	63,432	97,067	13	59,612	59,625	658	9,639	260	8,00,781	82,370	1,40,113

figure.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

District.	Principal.									
	Outstanding at commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	...	...	...	...	...	...	...	...	...	...
Northern Arakan	...	...	...	...	...	...	...	...	...	...
Kyaukpyu	...	...	...	...	...	...	...	...	...	..
Sandoway ..	...	...	...	...	...	...	..	...	..	...
Hanthawaddy	...	...	...	...	...	...	...	..	...	...
Pegu	...	...	...	...	...	...	...	...	...	...
Tharrawaddy	...	...	...	...	...	...	...	..	...	...
Prome	5,500	500	6,000	1,740	500	1,440	1,940	4,060	200	200
Bassein	...	...	...	...	...	...	...	...	..	...
Henzada	...	...	...	...	..	..	...	...	...	...
Myaungmya	3,300	...	3,300	...	...	165	165	3,135	1,650	...
Ma-ubin	...	...	...	...	...	...	...	...	...	...
Pyapôn	...	...	...	...	...	...	...	...	...	...
Toungoo	...	..	...	...	...	...	...	...	...	...
Thatôn	1,695	1,400	3,095	2,993	...	2,943	2,943	152	...	101
Salween	...	..	...	...	...	...	...	...	...	..
Amherst	4,550	3,550	8,100	3,542	...	3,342	3,342	4,758	...	200
Tavoy	200	375	575	575	.	575	575	...	...	..
Mergui	...	...	..	...	...	...	...	...	...	...
Thayetmyo	4,798	2,100	6,898	3,778	...	2,026	2,026	4,872	664	905
Pakôkku	65	. .	65	65	...	65	65	...	...	...
Minbu	...	...	...	...	...	...	...	...	...	...
Magwe	...	...	...	...	..	...	...	...	...	...
Mandalay	...	...	...	...	...	. .	...	...	...	...
Bhamo	...	...	...	...	...	...	...	...	...	...
Myitkyina	1,262	350	1,612	549	..	422	422	1,190	...	127
Katha	275	...	275	275	...	275	275	...	...	...
Ruby Mines	260	...	260	48	...	49	49	211	...	...
Shwebo	...	...	...	...	...	...	...	...	...	...
Sagaing	...	...	...	...	...	..	...	...	...	...
Lower Chindwin	...	..	...	...	...	...	...	...	...	...
Upper Chindwin	...	...	...	...	...	...	...	...	...	...
Kyauksè	...	...	...	...	...	...	...	...	...	...
Meiktila	1,400	...	1,400	300	...	100	100	1,300	200	...
Yamèthin	...	...	...	..	...	...	..	...	...	...
Myingyan	4,340	...	4,340	3,440	...	3,140	3,140	1,200	300	...
Total for 1911-12 ...	27,645	8,275	35,920	17,305	500	14,542	15,042	20,878	3,014	1,533
Total for 1910-11 ...	28,305	11,825	40,130	19,361	...	12,485	12,485	27,645	4,053	2,946

during the official year 1911-12 (Paragraph 19 of Report, page 20).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at the commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year	Under suspension at end of the year	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	..	..
...	...	...	...	...	..	...	...	...	...	...	...
...	...	..	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
887	265	1,152	...	315	315	...	70	500	1,755	200	270
...	...	..	...	...	..	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
320	...	320	...	79	79	...	...	...	244	1,650	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
10	138	148	...	144	144	...	5	...	3,087	...	106
...	...	...	...	...	...	...	...	...	...	...	...
617	413	1,030	...	333	333	...	80	...	3,675	...	280
11	23	34	...	24	24	...	...	...	599	...	...
..	...	...	...	...	...	...	...	...	...	...	...
438	222	660	...	296	296	67	54	...	2,322	731	959
3	3	6	...	3	3	...	...	...	68	...	...
...	...	...	...	...	.	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	...	...	...
...	...	...	.	...	...	...	...	...	...	...	...
...	...	...	. ,	...	...	...	...	...	...	...	...
33	52	85	..	59	59	...	26	...	481	...	153
...	14	14	...	14	14	...	...	...	289		...
...	28	28	...	28	28	..	...	...	77	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	..	...		...	...	...	...	...	...	...
...	...	...	..	...	...	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	..	...	...
290	65	355		80	80	...	...	...	180	200	...
...	...	...	...	..	...	...	...	...	...	...	...
37	217	254	25	229	254	...	...	25	3,369	300	...
2,646	1,440	4,086	25	1,604	1,629	67	235	525	16,146	3,081	1,768
2,356	1,748	4,104	...	1,282	1,282	146	485	...	13,767	4,199	3,431

STATEMENT XIII-B.—*Account of Local Government with Agriculturist Borrowers during the official year* 1911-12 (Paragraph 19 of Report, page 20).

	Particulars.	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
	1	2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	Outstanding at commencement of the year ...	9,48,068	27,645	9,75,713
	Advanced during the year	9,66,660	8,275	9,74,935
	Total advanced ...	19,14,728	35,920	19,50,648
	Amount due for collection within the year (including arrears).	10,35,640	17,305	10,52,945
	Remitted during the year	3,830	500	4,330
	Collected during the year	7,82,200	14,542	7,96,742
	Total remitted and collected ...	7,86,030	15,042	8,01,072
	Balance outstanding at the end of the year ...	11,28,698	20,878	11,49,576
	Amount suspended by competent authority ...	1,83,872	3,014	1,86,886
	Amount overdue	1,31,604	1,533	1,33,137
INTEREST	Arrears of interest suspended and overdue at commencement of the year.	42,821	2,646	45,467
	Interest falling due within the year	71,667	1,440	73,107
	Total interest for collection within the year ...	1,14,488	4,086	1,18,574
	Remitted during the year	79	25	104
	Collected during the year	72,439	1,604	74,043
	Total remitted and collected ...	72,518	1,629	74,147
	Suspended by competent authority	1,331	67	1,398
	Arrears of interest overdue at end of the year ...	9,669	235	9,904
TOTAL PRINCIPAL AND INTEREST.	Remitted during the year	3,909	525	4,434
	Collected during the year	8,54,639	16,146	8,70,785
	Under suspension at end of the year ...	1,85,203	3,081	1,88,284
	Overdue at end of the year	1,41,273	1,768	1,43,041

STATEMENT XIII-C.—*Loans made under the Agriculturists' and Land Improvement Loans Acts during the official year* 1911-12 (Paragraph 19 of Report, page 20).

ACCOUNT OF LOCAL GOVERNMENT WITH GOVERNMENT OF INDIA.

	Amount advanced to Local Government by Government of India.			Interest payable for the year by Local Government to Government of India at 3½ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	9,48,068	11,28,698	10,38,383	36,343
Land Improvement Loans Act	27,645	20,878	24,261	849
Total ...	9,75,713	11,49,576	10,62,644	37,192

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year ending* 1911-12 (Paragraph 19 of Report, page 20).

	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
1	2	3	4
	Rs.	Rs.	Rs.
1. Interest payable for the year by the Local Government to the Government of India.	36,343	849	37,192
2. Interest collected during the year	72,439	1,604	74,043
3. Balance of interest accruing to the Local Government, *i.e.*, difference between (1) and (2).	36,096	755	36,851
4. Remissions of principal during the year	3,830	500	4,330
5. Net result (profit or loss) for the year 1911-12	+32,266	+ 255	+32,521
6. Net result for previous years 1910-11	+29,174	+ 303	+29,477
1909-10	+38,696	+1,573	+40,269
1908-09	+46,230	+ 706	+46,936
1907-08	+35,382	+ 110	+35,492
1906-07	+26,130	— 86	+26,044
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishments for well-boring or other outlay incurred from current revenue in connection with *takavi* transactions.	.....	.....	.....

STATEMENT XV.—*Progress of Settlement Operations during the year*

District.	Period of Settlement operations.		Area for Settlement.		Area soil classified at the beginning of the year (before 1st July 1911).	
	From	Number of years.	Total.	Occupied.	Total.	Occupied.
1	2	3	4	5	6	7
			Sq. miles.	Acres.	Sq. miles.	Acres.
Amherst (Second Circuit)	November 1910 ...	2	1,280	301,000	401	134,000
Insein	November 1910 ...	2	1,012	413,000	536	250,000
Myingyan	October 1909 ...	4	2,900	1,195,000	1,900(*a*)	770,000(*a*)
Myaungmya	November 1910 ...	2	642	238,000	415	193,000
Toungoo	November 1907 ...	3	1,483	420,000	... (*b*)	... (*b*)
Yamèthin (Pyinmana Subdivision) ...	November 1910 ...	2	448	140,000	448	140,000
Pegu (First Circuit)	November 1911 ...	2	1,105	327,000	...	...
	Total ...	...	8,870	3,034,000	3,700	1,487,000

(*a*) Two years' work. (*b*) Crops selected and measured

STATEMENT XVI.—*Financial Results of Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which Settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Cultivated.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
Pakôkku	27th June 1910	3,029	7,34,940	6,43,310	1,12,177	7,55,487
Hanthawaddy (First Circuit) ...	23rd December 1910 ...	1,641	8,22,848	...	25,16,592	25,16,592
Thatôn (Second Circuit) ...	26th October 1910 ...	1,485	4,15,668	...	6,33,127	6,33,127
	Total ...	6,155	19,73,456	6,43,310	32,61,896	39,05,206

G. B. C. P. O.—No. 192, F. C., 9(*h*), 30-1-1913—42—A. DeS.

ending the 30th June 1912 (Paragraph 15 of Report, pages 16—18).

Area soil classified during the year (1st July 1911 to 30th June 1912).		Expenditure.		Total cost to 30th June 1912.		Remarks.
Total.	Occupied.	At the beginning of the year (before 1st July 1911).	During the year (1st July 1911 to 30th June 1912).	Per square mile.	Per occupied area.	
8	9	10	11	12	13	14
Sq. miles.	Acres.	Rs.	Rs.	Rs.	Annas.	
879	167,000	52,395	75,057	100	7	Mostly second but some first Settlement done by No. 1 Party.
476	163,000	59,281	79,613	137	5	Partly second and partly third Settlement done by No. 2 Party.
1,000(*c*)	420,000(*c*)	1,39,131	1,11,669	86	3	First Settlement by No. 3 Party.
227	45,000	44,140	60,680	163	7	Third Settlement No. 4 Party.
494(*c*)	222,000(*c*)	58,995	78,753	146	6	Second Settlement / Mostly second but some first Settlement. — By No. 5 Party.
... (*b*)	... (*b*)					
574(*c*)	207,000(*c*)	...	54,433	95	4	Mostly second but some first Settlement by No. 6 Party.
3,650	1,224,000	3,53,942	4,60,205	111	5	

but no soil classification done. (*c*) One year's field work still to do.

ended the 30th June 1912 (Paragraph 15 of Report, pages pages 16—18).

Sanctioned Revenue Demand.			Increase or decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		
2,43,256	5,60,807	8,04,063	+ 48,576	+ 6·43	First Settlement takes effect from the 1st January 1912.
...	30,01,000	30,01,000	+4,84,408	+ 19·25	Third Settlement takes effect from the 1st July 1912.
...	8,30,751	8,30,751	+1,97,624	+ 31·21	Second Settlement takes effect from the 1st July 1912.
2,43,256	43,92,558	46,35,814	+ 7,30,608	+ 18·71	

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1913

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1914

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RESOLUTION

ON THE

REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

For the year ended the 30th June 1913.

Extract from the Proceedings of the Government of Burma in the Land Revenue Department,—
No. 379M.—2R.-18 of the 27th May 1914.

READ—

(i) The Season and Crop Report of Burma for the year ended the 30th June 1913, submitted with letter No. 217—2R.-9 of the 15th July, 1913, from the Commissioner of Settlements and Land Records, Burma.

(ii) Report on the Operations of the Department of Agriculture, Burma, for the year ended the 30th June 1913, submitted with letter No. 209—5R.-86 of the 10th October 1913, from the Assistant Secretary to the Financial Commissioner, Burma.

(iii) Report on the Land Records Administration of Burma for the year ended the 30th June 1913, submitted with letter No. 360—2R.-11 of the 23rd September 1913, from the Commissioner of Settlements and Land Records, Burma.

(iv) Report on the Land Revenue Administration of Burma for the year ended the 30th June 1913, submitted with letter No. 254—5R.-41 of the 14th November 1913, from the Secretary to the Financial Commissioner, Burma.

RESOLUTION.—Timely and sufficient rain throughout the greater part of Upper Burma, the absence of destructive floods in Lower Burma and the high prices of agricultural produce prevailing during the previous season combined to make the agricultural year 1912-13 one of the most prosperous on record. The high prices of 1911-12 encouraged the extension of cultivation; over a quarter of a million acres were added to the occupied area; the area fallowed was 387,000 acres less; over 78 per cent. of the total occupied area of 17,682,000 acres were under crop, and only some 561,000 acres failed to mature, as compared with more than a million acres out of the smaller area of 1911-12. The irrigated area exceeded a million acres. Rice claimed 10,219,000 acres or nearly 74 per cent. of the cropped area and contributed the greater part (395,000 acres) of the increase, but sesamum (1,209,000 acres), groundnut (200,000 acres), cotton (236,000 acres), and rubber (44,000 acres) show a relatively larger growth. A fall of some 10,000 acres in the area under red beans is tentatively ascribed to the disfavour into which this variety has fallen in the European markets as an article of cattle fodder. This disfavour is now of some years' standing and the Lieutenant-Governor trusts that District

Season and Crops.

Officers will aid the Agricultural Department in its endeavour to substitute superior varieties. As a result of the plentiful harvest, prices generally ruled lower, the year closing with unhusked rice at Rs. 130 per 100 9-gallon baskets or less than two-thirds of the rate prevailing twelve months before.

Land Revenue.

2. The land revenue returns bear witness to the excellence of the harvest. The current demand rose by 28 lakhs to nearly $4\frac{1}{2}$ crores, all of which was collected, save Rs. 3,71,000 remitted and Rs. 20,000 outstanding at the close of the year. The collections exceeded those of the previous year by 34 lakhs. Capitation tax assessees in Lower Burma rose by over 21,000, and 10,670 additional households paid *thathameda* in Upper Burma. The fees and royalties from petroleum fell little short of 30 lakhs, the highest on record. Despite the largely increased demand the revenue was collected with much less resort to process than in the previous year; only 32 persons were committed to jail, and immoveable property was sold in 961 cases—just half the corresponding total in 1911-12.

Land Revenue Settlements, Agricultural Advances and Land Alienations.

3. Land revenue settlements were sanctioned during the year for portions of the Insein, Amherst and Yamèthin Districts. The new rates involve an ultimate increase after ten years of 31 per cent. over the demand of $19\frac{1}{4}$ lakhs in the settlement years. Fresh advances to agriculturists totalled $9\frac{1}{2}$ lakhs or half a lakh less than the amount of former loans recovered. More land was sold and mortgaged. The increase is ascribed to the continuance of the speculative impulse induced by the high price prevailing for rice in 1912-13 and the recovery by the money-lenders of their faith in land as security for loans. Other causes were probably at work, and in the absence of full particulars it is unsafe to draw any conclusion from the figures regarding the rate at which land is passing out of the hands of agriculturists. The total area redeemed from mortgage just exceeded that of 1910-11 but the increase was less than might have been expected in so favourable a year.

Supplementary Survey.

4. The abandonment of supplementary survey over an area of 206 square miles of poor and sparsely cultivated land in the Meiktila District fully explains the reduction to 50,254 square miles of the total area dealt with by the Land Records Department for an outlay averaging less than six pice an acre on the occupied area of 16·88 million acres. The Lieutenant-Governor observes with regret that despite a considerable increase in the total number of *kwins* in which the supplementary survey work was tested by Deputy Commissioners, only seven officers out of 33 reached double figures, the energy of the Deputy Commissioners of Ma-ubin and Thatôn accounting for 104 out of the total of 282 *kwins*. The averages of 9, 15 and 12, respectively, for Deputy Commissioners, Subdivisional Officers and Township Officers, although better than in the previous year, are still very inadequate. Sir Harvey Adamson attaches the highest importance to supplementary survey inspections by District Officers, and the Financial Commissioner is requested to call on all officers whose *kwin* inspection has been inadequate to explain their failure. The quality of the inspection also requires improvement, and the Lieutenant-Governor commends the example of the Yamèthin District where a class was held for the

instruction of Officers in proper methods of inspection. There was a considerable increase in the attendance at the 19 Government Survey Schools. A proposal to close the school at Prome was sanctioned during the year, and the Lieutenant-Governor is inclined to think that a still further reduction in the number of the schools is possible. The statistics appear to show that the number of students who qualify is considerably greater than the number who can hope to receive appointments in the Land Records Department.

Agricultural Improvements and Education.

5. The Province is still without an Agricultural College and the Lieutenant-Governor concurs with the Director of Agriculture that there is at present little sign of any demand for the education which such an institution would provide. The men selected under the District Agriculturists' scheme continued under training during the year, and satisfactory progress was made with school gardens, especially in the Kyauksè District, to whose Deputy Commissioner (Lieutenant-Colonel Cronin, I.A.) the thanks of the Lieutenant-Governor are due for the time and trouble which he devoted to their encouragement. An interesting and successful experiment was the delivery of three lectures in Burmese on agricultural subjects at the Myittha Pagoda festival in the Kyauksè District. New experimental stations were opened in the Môn Canals area for the cultivation of sugarcane and the improvement of paddy, and in the Yamèthin District for experiments with cotton and an investigation into the varieties of sesamum grown in the Province. Since the close of the year under report sanction has been accorded to a substantial increase in the staff of the Department; the garden at Taunggyi in the Southern Shan States has been sold, the gardens at Myitkyina and at Falam converted into seed-producing stations, and the remaining two gardens handed over to the Military Police and Education Department respectively. Sir Harvey Adamson approves of the proposal to discontinue the supply of English vegetable seed to Deputy Commissioners, except for frontier posts and school gardens. Since the Report was written, the Province has been visited by Mr. Arno Schmidt, Secretary of the Cotton Spinners' Association, who was greatly impressed with the possibilities of the indigenous varieties of cotton; the Lieutenant-Governor considers that the Department should devote its energies rather to the improvement of existing varieties than to the introduction of exotics.

Acknowledgments.

6. Sir Frank Gates, K.C.I.E., C.S.I., Financial Commissioner, went on leave on the 17th October 1912; the appointment was held by Mr. H. Thompson, C.S.I., till the 2nd April 1913, and to the end of the year by Mr. H. L. Eales, C.S.I., since retired. The Lieutenant-Governor's thanks are due to all three officers for their administration of the Departments under their control. Mr. H. M. S. Mathews, C.S.I., was Commissioner of Settlements and Land Records, and Mr. MacKenna was succeeded by Mr. Clayton in the appointment of Director of Agriculture when he went to Pusa to take up the officiating appointment of Agricultural Adviser to the Government of India. Mr. J. C. Clancey, I.S.O., Assistant Director of Land Records, retired during the year. Mr. Clancey was one of the first officers employed in Land Records work in Burma and for many years was the right hand of the Head of the Department, especially in survey matters where his powers of

organisation were given full scope. The Lieutenant-Governor desires to place on record his appreciation of Mr. Clancey's long and faithful service, and of the services of the other officers whose work receives commendation in the Reports under review.

By order of the Lieutenant-Governor of Burma,

W. J. KEITH,

Offg. Revenue Secretary to the Government of Burma.

Printed by order of the Government of Burma.

G. B. P., Maymyo—No. 9, R. S., 9(b), 27-5-1914—535—C. R. W

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1913.

CHAPTER I.

Introductory.

Sir Frank Gates, K.C.I.E., C.S.I., was Financial Commissioner throughout the year, but was absent on leave from the 17th October 1912 until after the end of the year. Mr. H. Thompson, C.S.I., officiated for him from the 17th October 1912 until the 2nd April 1913, and the Hon'ble Mr. H. L. Eales, C.S.I., from the latter date for the remainder of the year.

2. *Changes in law, rules, directions, etc.*—A short Bill called the Burma Land and Revenue Amendment Bill was introduced in the local Legislative Council during the year, and passed as Burma Act I of 1913. The principal amendment removed the requirement of the previous sanction of the Government of India for all rules made by the Local Government under the (Lower) Burma Land and Revenue Act and for certain of the rules made by the Local Government under the Upper Burma Land and Revenue Regulation, substituting general control over the exercise of the rule-making powers. The sanction of the Local Government was substituted for that of the Government of India in respect of rules issued by the Financial Commissioner for the disposal of waste State land and of modifications in differential rates of assessment on non-State land in Upper Burma. Certain definitions in the Upper Burma Land and Revenue Regulation were brought into harmony with the Burma Towns Act and the Burma Village Act of 1907; and the deletion of certain obsolete words in the Regulation and the correction of a faulty subject-heading were also effected.

The Burma Process Fees Act, 1910, was brought into force in August 1912, but the consequent amendments in the rules under the revenue enactments were published only after the close of the year under review.

The Government of India have accepted the Local Government's proposals to abandon the Land Alienation Bill, to consider the question of tenancy legislation *de novo*, and to utilize certain other methods of dealing with the difficulties which the Land Alienation and Tenancy Bills were designed to meet. The methods suggested are under the consideration of the Financial Commissioner in consultation with Commissioners of Divisions and other local officers. Meanwhile, small landowners and tenants have been protected to some extent by the issue of a notification under section 61 of the Civil Procedure Code exempting from attachment or sale in execution of a decree unhusked rice to the extent of one-half the gross produce of his holding at the last harvest or 50 Government standard baskets, whichever is less, for provision until the next harvest for the cultivation of the land and the support of an agriculturist and his family.

The Local Government had under consideration a Bill to amend the Burma Canal Act, 1905, with a view to encouraging co-operation among cultivators in erecting private embankments, and to delegating to Divisional Commissioners and the Financial Commissioner the powers at present exercised by the Local Government of confirming records of minor canals and making rules for their regulation. The views of the Commissioners and of the Financial Commissioner on the proposals were placed before Government.

In order to ensure the detection of time-expired leases and the proper assessment of grants and leases with terms of exemption, a direction was issued regarding the maintenance, where necessary, of a new register designed to show at a glance all grants or leases in respect of which action will be necessary in any year.

Additions to the Mineral Concessions Directions were made to regulate certain points of procedure in connection with applications for mining leases, with the grant of mineral concessions in forest reserves and with the issue, renewal and transfer of prospecting licenses; and to prohibit the issue of exploring licenses in areas where rubies and other precious stones, as defined in the Upper Burma Ruby Regulation, 1887, are found, and the grant of rights to such stones by prospecting licenses. Orders by the Government of India substituting an annual return for the quarterly returns of pending applications for mineral concessions were also embodied in a direction.

3. *Total demand, collections, outstandings, etc.*—The total current demand from all heads of land revenue was Rs. 4,48,90,598, against Rs. 4,21,04,238 (revised figures) for the preceding year. The corresponding figures for collections were Rs. 4,44,98,544 (1912-13) and Rs. 4,11,35,193 (revised figures for 1911-12).

The figures for ordinary land revenue and for revenue derived from petroleum are markedly higher than any previously recorded. Every other head of importance also contributed a share to the general increase over the figures of 1911-12, although to a less noticeable extent.

CHAPTER II.

Ordinary Revenue.

4. *Land Revenue—Area assessed and revenue demand.*—Excluding the amounts creditable to cess and irrigation, the demand for the year 1912-13 was Rs. 2,81,74,912 as against Rs. 2,61,05,725 for the previous year, an increase of Rs. 20,69,187. The year was marked by a combination of unusually favourable agricultural conditions in almost all parts of the Province. There were very few considerable floods such as almost annually cause serious damage in several of the most important rice-growing districts of Lower Burma and also in certain riverine tracts of Upper Burma; while in almost all the important revenue-producing districts of Upper Burma, where cultivation is ordinarily precarious, the rains were abnormally good. The high price of rice which prevailed in the latter part of the previous year and in the first half of the year under review provided an additional incentive to the general extension of cultivation. Only two districts of Lower Burma (one being Rangoon Town) and three of Upper Burma show a revenue demand smaller than that of the previous year. In the majority of cases the figures are substantially higher; and the total reached an unprecedented figure largely exceeding all forecasts based on the experience of past years. Statement I.

Central Rice Tract.—In Hanthawaddy (Syriam) and Insein, the two districts formed shortly before the beginning of the year under review out of the old Hanthawaddy District, with the addition of the Hlègu Township from Pegu, there was very much less damage from floods than had been done for several years. As compared with the figures of the year 1911-12 for the areas composing them, the two districts show a combined increase of about 82,000 acres in assessed area. Of this total some 10,500 acres represent real extension of cultivation, mostly in the Hanthawaddy (Syriam) District; the remainder was cultivated land on which no assessment had been made in the previous year on account of floods. There is little room for further extension in either of these districts. Variations in the assessed area will depend mainly upon the varying amount of damage done by floods. No progress is reported in schemes for the protection of the low-lying portions of the districts. Although the increase in assessed area was almost equally divided between the two districts, the Hanthawaddy (Syriam) demand shows an increase of Rs. 4,56,132, as against Rs. 1,00,204 in Insein, the former being largely due to enhanced settlement rates which came into force during the year. Pegu shows a smaller assessed area and demand than in the previous year, in consequence of the transfer of the Hlègu Township to the new Insein District; in the actual area now composing the district there were extensions of cultivation amounting to some 11,000 acres, largely on the new accretions on the right bank of the Sittang which have resulted from the change in the river's course, to some extent at the expense of the Thatôn District. In Prome and Tharrawaddy, as elsewhere, the conditions were favourable and continued extensions of cultivation, with small increases of assessed area and demand, are reported. In Toungoo and Thatôn the absence of floods presented a marked contrast to the conditions of the previous year, the assessed area in the two districts together being larger by rather more than 50,000 acres. There was a corresponding increase in the demand in both districts, but in Thatôn the effect was enhanced by the introduction of revised settlement rates in the Pa-an Subdivision and the Paung Township. The total demand for Thatôn was larger by just over two lakhs than in the previous year.

Delta Tract.—Uniformly favourable agricultural conditions are reported from the five Delta districts. Sufficiency of rain combined with practical freedom from floods to render the returns of assessed area and demand considerably higher than any previously on record. The total demand of the five districts was larger by nearly four lakhs than in the previous year. The increase was shared by all the districts, but was most marked in the case of Ma-ubin, where serious damage

had been done for many years past by floods. The area not assessed on account of floods in this district amounted in the year under review to only 4,711 acres. In the previous year it was 21,423 acres. Apart from the wider assessment of previously cultivated lands, there were considerable extensions of cultivation into waste land in each of the five districts. The substitution of maximum for intermediate rates of assessment in the Kyaiklat Township and in certain parts of the Ma-ubin Township also contributed to the increase of the demand in the Pyapôn and Ma-ubin Districts.

Dry Zone.—With the exception of comparatively small areas in the Magwe, Yamèthin and Myingyan Districts, timely and sufficient rain and the absence of floods from the rivers rendered the agricultural conditions unusually favourable throughout this tract; and Magwe is the only district which does not show an increase over the figures of the previous year both in assessed area and in revenue demand. The increase of Rs. 1,78,213 in the Pakôkku demand is largely accounted for by the fact that the regular assessment of *mayin* * and *kaukyin* † crops and of toddy palms, under the recent settlement, first came into force during the year of report. The fact that the assessments on *kaukgyi*,‡ which were first introduced in the previous year, show an increase of Rs. 28,598 indicates the character of the season, which must have contributed also to the high returns from *mayin* and *kaukyin* assessments. In Minbu the expansion of irrigation from the Môn canals together with the favourable rains combined to produce an increase of 15,704 acres in assessed area. In Magwe the year 1911-12 had been a good one, but in the year under review the rains failed in the Taungdwingyi Subdivision, and large areas were left fallow, with a consequent drop of some 14,000 acres in the assessed area. In Sagaing and the Lower Chindwin the previous year had been particularly poor, and the uniformly favourable conditions of the year under review produced a total increase of about 170,000 acres in assessed area and about Rs. 1,91,000 in revenue demand. In Meiktila the position was very similar. The area assessed was larger by over 85,000 acres, and the demand by about Rs. 1,23,000, than in 1911-12. Of the latter increase a little over a lakh is ascribed to the improved agricultural conditions, and the balance to the introduction of enhanced rates under the recent settlement of the district. In the Pyinmana Subdivision of Yamèthin the season was abnormally good throughout. In the remainder of the district the early rains were less satisfactory, but matters improved in the latter part of the season. The area on which crops failed is returned as 43,268 acres, or about 29,000 acres less than in the previous year. The total area assessed in the district was larger by 42,281 acres than in 1911-12, with an increase of Rs. 62,624 in the revenue demand. The Commissioner attributes this increase in part to an improvement in the work of the revenue surveyors, following the punishment of some who were found to have been guilty of fraudulent crop-marking. In Myingyan the early rains were unusually good, and resulted in a considerable increase in the area under early crops such as sesamum, cotton and ground-nut. In the Kanna irrigation tract the rains were poor; but in the area irrigated from the Pyogan tank, on the other hand, the crops did unusually well. The revenue demand for the whole district was the highest on record for seven years, and exceeded that of 1911-12, an exceptionally poor year, by nearly a lakh.

Irrigated Tract.—The Mandalay District enjoyed freedom from floods, and the irrigation system worked satisfactorily. The Shwetachaung was connected by a new channel with the Mandalay canal, and the supply of water was generally sufficient. The distributaries of the Shwetachaung, however, still require remodelling in order that the full benefit of the improvement may be obtained. The revenue demand for the district, excluding the share due to the irrigation head, exceeded that of the previous year by Rs. 26,461. The assessments on *kaing* § cultivation fell off, owing to the substitution of the paddy in certain areas of the Madaya and Singu Townships, which was induced by the recent rise in the price

* *Mayin.*—Properly, rice grown on low-lying land in the hot weather and harvested in June or July. But the term is applied also to other crops which mature about the same time.

† *Kaukyin.*—The earlier harvest, reaped about October.

‡ *Kaukgyi.*—The principal harvest.

§ *Kaing.*—Cultivation of miscellaneous crops, tobacco, etc., on the banks of rivers or on islands.

of rice. The assessments on all other crops increased. In the Shwebo District the areas under irrigation got an adequate supply of water, which with the high price of rice produced an increase of 9,554 acres in the area under *kaukgyi* * paddy. There were no abnormal floods. The late rains were favourable, and late sesamum did well, but in the unirrigated portion of the district the rain was generally scanty, and there were considerable areas on which the crops failed, particularly in the Kanbalu Subdivision and the Kinu Township. Taking the whole district together, there was a small increase in the assessed area, but a small decrease in the revenue demand, as compared with those of the previous year. Revised settlement rates were introduced during the year under review, but at the same time the method of calculating the share of revenue credited to the irrigation head was altered in such a way as to counteract the enhanced rates, so far as the land revenue credit was concerned. The total demand, including water rate, the share of land revenue credited to the irrigation head, and water-course recoveries, was very nearly a lakh larger than in the previous year. In Kyauksè the land revenue demand, excluding the amount credited to the irrigation head, shows an increase of Rs. 25,134 over the figures for the previous year. The season was good both in the irrigated and the unirrigated areas. A full supply of water from the Zawgyi river, improvements in the distributaries of the system, timely rains in the unirrigated areas, and the high price of rice combined to stimulate cultivation throughout the district; and the effect on the revenue demand was enhanced by the introduction during the year of the maximum rates assessable in the Zawgyi tract, which had been suspended previously owing to unfavourable conditions.

Northern Frontier Tract.—In Bhamo there was some extension of cultivation by new settlers, but the increase of some Rs. 9,000 in the demand was largely due to the assessment of island and miscellaneous crops for the first time during the year under report, by the method of measurement and lump sum demand described in the Report for 1909-10. In Myitkyina the same method of assessment was further extended, the total number of villages to which it was applied being 115, against 87 in the previous year; and the demand rose by Rs. 8,693. The system is reported to have worked smoothly. Under the old Burmese system which it has replaced, the standing crop was estimated by the headman by eye. The Deputy Commissioner considers the new system a great improvement on the old one; and the Financial Commissioner agrees that although a high degree of accuracy cannot be claimed for it, it is, by reason of its simplicity and cheapness, eminently suitable for districts where the revenue will not justify the expenditure involved in an elaborate system of land records. In Katha the *kaukgyi** crops suffered considerably from various causes. The rains were late throughout the district; in the Kawlin and Tigyaing Townships cultivation was seriously impeded by cattle disease; while in the Indaw Township destructive floods were followed by a caterpillar pest which completely blighted whole *kwins* † just as the crops were about to come into ear. *Mayin*, ‡ however, and other more highly assessed crops did well, so that although the total assessed area was less than that of 1911-12 by 4,647 acres, the revenue demand was practically unaltered. In the Ruby Mines District the year was again poor, although the demand shows a small rise when compared with that of the previous year. The Thabeikkyin Subdivision in particular suffered both from scarcity of rain and from floods from the Irrawaddy. In the Mingin Subdivision of the Upper Chindwin District, the conditions were very similar to those of 1911-12, and the demand was almost exactly the same. The rainfall was again irregular and insufficient, and damage was again caused in the riverine tracts by floods. In the remainder of the district the agricultural conditions were favourable; and good harvests, with a further

* *Kaukgyi.*—See note on page 4.

† *Kwin.*—A unit of area for purposes of survey with limits corresponding to natural features or administrative boundaries.

‡ *Mayin.*—See note on page 4.

improvement in the checking of the outturn, produced an increase in demand of over Rs. 45,000. The high price of paddy was an important factor in this result since the demand is computed at one-tenth of the market value of the estimated outturn.

Arakan Seaboard.—All the Arakan coast districts report increases of assessed area and of demand, due mainly to extensions of cultivation and to the assessment of grants on which the periods of exemption had expired, but partly also to better checking of surveys and assessments. The three districts taken together show an increase of 17,683 acres in assessed area, and of Rs. 30,648 in demand.

Tenasserim Seaboard.—Amherst is the only district of Lower Burma, except Rangoon Town, to show a lower revenue demand for 1912-13 than for 1911-12; and this although extensions of cultivation produced an increase of 1,136 acres in the assessed area. The explanation is to be found in a large increase in the area assessed at fallow rates, consequent on the issue, shortly before the opening of the year, of a notification bringing 668 fresh *kwins** under the rules for the assessment of unworked land at fallow rates without special orders. The increases of assessed area in Tavoy and Mergui were the result of normal expansion of cultivation and of the assessment of grants on which the periods of exemption had expired. In Mergui the increase in the revenue demand was more than proportionate, owing to the fact that in 210 *kwins* the intermediate rates imposed at settlement on garden lands gave place to the maximum rates

Thayetmyo.—Timely and sufficient rainfall in Thayetmyo resulted in wider cultivation. The total assessed area was larger by 36,229 acres, and the demand larger by Rs. 37,444, than in the previous year. Greater care in assessment was possibly the reason for a portion of the increase.

Statement I.

5. *Remissions.*—The total amount of current land revenue remitted, Rs. 1,80,915, was smaller than had been recorded for several years past, and presents a striking contrast to the high figure of 1911-12 (Rs. 7,10,971). Generally speaking the figures reflect the comparative freedom of Lower Burma from damage by floods. The districts of Hanthawaddy (Syriam), Insein and Ma-ubin were as usual the principal sufferers from this cause, and between them made up three-quarters of the total amount remitted. In Hanthawaddy (Syriam) the amount (Rs. 76,389) was actually larger than in the same area during the previous year; but this is explained by the fact that in 1911-12 the damage from floods was so extensive as to call for the complete non-assessment of large areas, while in the year under review the destruction of crops was for the most part merely sporadic, and the procedure of remission in individual cases therefore became necessary. A special Myoôk was appointed to assist the Township Officers of Twante and Kungyangôn in this work, but it appears that more assistance would have been desirable, for the work was only completed in time to admit of endorsement of the tax-receipts before issue. The date by which applications for remission must be made in this and the Insein Districts has now been fixed permanently as the 15th October instead of the 15th December, which should facilitate the timely passing of orders on the proceedings in future. In Insein remissions amounted to Rs. 13,790 only, a large drop from the amount for the same area in the previous year. Only parts of two circles in the Tantabin Township were affected by floods. The cultivators are reported to be taking up low-lying land in the Tantabin Township which has been regularly flooded in former years, in the belief that the course of the floods has shifted for some reason in the Twante direction. In the Ma-ubin District the amount remitted was Rs. 46,939 only, or 3·3 per cent. of the demand. In 1911-12 it was Rs. 1,99,855, or 15·9 per cent. One special Myoôk was appointed to assist the local officers in remission work.

In the remaining districts of Lower Burma only Rs. 7,081 in all were remitted on account of agricultural calamities. The principal items making up this total were Rs. 3,750 remitted in Prome on account of floods caused by heavy late rains in the neighbourhood of the Inma swamp, Rs. 1,204 remitted in Thatôn for a similar reason, and Rs. 1,490 remitted in Mergui mainly on account of the death of plough cattle from disease.

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* *Kwin.*—See note on page 5.

The total amount remitted as irrecoverable in Lower Burma was close on Rs. 23,000. The largest amounts were due in Hanthawaddy (Rs. 4,301), Ma-ubin (Rs. 3,019), Pyapôn (Rs. 2,864), Insein (Rs. 1,904), Toungoo (Rs. 1,549), Thatôn (Rs. 1,538), and Amherst (Rs. 1,502). It is reported from several districts that the bulk of the irrecoverable amounts was due from squatters who disappeared after reaping their crops. The high price of rice naturally induced the taking up of a good deal of land by casual cultivators, and where crops did not come up to their expectations the tendency was to abandon the land and evade payment of the revenue. Nearly Rs. 12,000 were remitted in Lower Burma on account of erroneous assessment. In Toungoo Rs. 2,453 represent penal rates which had been wrongly imposed on unauthorised occupiers of house sites in railway towns. Other high figures were Rs. 1,502 in Thayetmyo, Rs. 1,486 in Insein, mainly owing to the inadvertent assessment of fallow areas at full rates, Rs. 1,227 in Pyapôn, and Rs. 1,062 in Hanthawaddy (Syriam), the result of the introduction of new settlement rates.

In Upper Burma a total of approximately Rs. 6,500 was remitted on account of floods or other calamities. The amount is principally made up of Rs. 3,395 remitted in Mandalay on account of drought in the upland tracts and floods in the riverine areas, Rs. 1,792 in Kyauksè, mainly owing to damage done to the mango crop by high winds and a shortage of early rain, and Rs. 748 in Minbu on account of the destruction of crops by floods. Practically all the balance of the remissions was the result of erroneous assessment. The figures for Meiktila and Kyauksè, Rs. 2,543 and Rs. 1,504 respectively, are noticeably high as compared with those of other districts.

6. *Collections and outstandings.*—The total collections of current land revenue exceeded those of the previous year by rather more than 26 lakhs, corresponding to the increase of nearly 21 lakhs in the demand, taken with the decrease of over 5 lakhs in the amount remitted. The amount outstanding at the end of the year was considerably smaller than at the end of 1911-12. The general excellence of the harvest, combined with the high price of rice, made the work of collection more than usually easy, and in the majority of districts there were no serious outstandings in respect of the original demand at the end of the financial year. In several cases, however, where the collection of the original demand was complete by the 31st March, supplementary assessments caused a small outstanding at the end of the agricultural year. Statement I.

In Lower Burma the only outstandings of any importance were those shown by Thayetmyo, Thatôn and Northern Arakan. In Thayetmyo Rs. 3,052 remained uncollected out of supplementary assessments made about the middle of June. In the case of Thatôn Rs. 1,491 were misappropriated by a headman after collection, and the amount is shown in the accounts as outstanding because sanction to strike it off as irrecoverable was not obtained before the end of the year. Outstandings of Rs. 1,057 in Northern Arakan were due to the failure of four headmen to collect their revenue owing to the destruction of crops by rats. The usual machinery for the remission of revenue is not in force in this district. The work of collection in other districts calls for little remark. The returns show that the district officers everywhere took full advantage of the favourable conditions to get in the revenue without delay, and credit is generally due to their organization and energy. The disadvantages of enjoining special efforts to collect the revenue by the end of the financial year, as was done owing to budget exigencies in the year under review, are dwelt upon in some of the district reports. The orders caused much difficulty in dealing with landowners living elsewhere than in the collecting headman's own village, and led in some cases to undue haste in the institution of recovery proceedings. In Akyab, in spite of repeated prohibitions, the practice of *thugyis* * paying outstandings out of their own pockets in order to show a clean sheet by the 31st of March persists. If subsequent recovery proceedings prove unsuccessful, the amounts have to be refunded to the *thugyis*. The Deputy Commissioner of Hanthawaddy aptly remarks in a similar

* *Thugyi.*—Headman, either of a circle or of a village; but the word is frequently used alone to mean the former.

connection: " While a prompt collection of revenue is desirable, the showing of a clean sheet need not be turned into a fetish." Commenting on the difficulty of collecting within six weeks all the revenue falling due on the 15th of February, the Commissioner of Pegu remarks that most trouble in Hanthawaddy (Syriam) is given by the cultivators of sesamum in the Kôndan circle of the Twante Township, whose crops are reaped in October; and he suggests a special date of assessment for such crops. The Financial Commissioner will consider the feasibility of such an arrangement. There are no reports of any use having been made of the system of cash orders for the remittance of revenue which was authorized by Government in March 1912 for the Hanthawaddy and Insein Districts.

In Upper Burma the only important amounts outstanding were in the Minbu and Magwe Districts. In Minbu outstandings of Rs. 4,778, and in Magwe of Rs. 1,092, are ascribed to lateness in the preparation of assessment rolls, particularly those for *kaing** revenue. The fact that in both the Kyaukse and Meiktila Districts practically the whole demand was collected by the end of the financial year, in spite of the introduction of enhanced rates, is noteworthy.

7. *Fallow rates.*—Excluding areas covered by grants or leases, 536,825 acres were returned as fallow; of these 302,915 were assessed at full rates, 229,471 at the two-anna rate and 4,439 at intermediate rates. The percentage of the total assessed at the two-anna rate is practically the same as in the previous year, in spite of the issue of a notification giving a considerably extended application to the rule which provides in specified areas for the assessment of the two-anna rate by the surveyor without application being made. One or two district reports express doubt whether the effect of the notification was properly understood by the surveyors, and in the Ma-ubin District, for instance, special measures were taken to publish and explain the rule, both to surveyors and cultivators; but on the whole the arrangement appears to have worked well. The fact seems to be that the generally favourable conditions and the high price of paddy led to less fallowing of the class for which the two-anna rate would have been allowed, and consequently counteracted the effect which the notification might be expected to have had on the proportion so assessed.

Akyab accounts for more than one-sixth of the total area returned as fallow, and the proportion assessed at full rates in this district was again very high, the area being 91,582 acres out of a total fallow area of 92,645 acres. The fallowed lands belong for the most part to owners who do not themselves cultivate and for this reason it was not thought necessary to include any areas in this district in the notification authorizing assessment at the two-anna rate without special orders. In the low-lying parts of the Hanthawaddy (Syriam), Insein and Ma-ubin Districts which have suffered annually from floods of late years, the fallowing of land was often the result of a fear that it would be flooded, which was not in fact realised. Such cases appear to have been generally dealt with in a liberal spirit in the matter of assessment. In Hanthawaddy (Syriam), however, cases occurred in which remission on such lands was applied for although they had not been flooded at all, and on inquiry full rates were assessed. Insein, Ma-ubin and Akyab were the only districts in which any practical use was made of intermediate rates. In Akyab such rates are generally applied to land left fallow by *bonâ-fide* cultivators for use as private pasture in *kwins*† not provided with grazing grounds. The Deputy Commissioner of Ma-ubin remarks that intermediate rates might have been more widely allowed instead of full rates if non-cultivating owners had taken the trouble to apply for them. There was a very noticeable drop in the fallowed area in Pegu, which is ascribed to the effect of the change in the course of the Sittang river. By cutting a shorter channel and accelerating its current, this river is reported to have scoured out a deeper bed, with the result that land formerly flooded from its overflow has now become culturable.

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* *Kaing*—See note on page 4.
† *Kwin.*—See note on page 5.

CHAPTER III.

Thathameda,* Capitation-tax, and Land Rate in lieu thereof.

8. *Capitation-tax assessment.*—The number of persons assessed to capitation-tax was larger by 21,370 than in the year 1911-12, when the returns showed a small decline. All the important rice-growing districts, with the exception of Hanthawaddy (Syriam), show increases, while decreases are returned by Northern Arakan, Kyaukpyu, Sandoway, Tharrawaddy, Prome and Thayetmyo. Migration from the poorer to the more fertile districts to a rather more than usual extent was evidently induced by the high price of rice in the early part of the year and by the attractions of the favourable agricultural conditions in the latter districts. In no single district, however, is the decrease large, except in Hanthawaddy (Syriam), where it amounts to 2,295 by comparison with the previous year's figures for the area now composing the district. The apparent decrease of 10,419 in Pegu is due to the transfer of the Hlègu Township to the new Insein District. The principal increases in the number of assessees were in Pyapôn (4,761)—which also showed the largest increase in 1911-12,—Akyab (3,113), Amherst (3,069), Bassein (2,670), Myaungmya (2,407), and Toungoo (2,083). Statement III-A.

With the increase in the number of persons assessed, the demand rose by Rs. 65,891. Although the amount outstanding at the end of the year was rather larger than at the end of 1911-12, remissions were considerably less; and collections show an increase of Rs. 80,593. The work of collection appears to have been carried out generally without abnormal difficulty, the effect of the prosperous agricultural year having been felt in time to avert any serious trouble arising from the high price of rice. The only considerable amount outstanding at the end of the year was Rs. 1,563 due in the Pegu District.

In Akyab the number of assessees was 157,061, against 153,948 in the previous year. The number on the original rolls increased by 1,486. The remainder of the increase was accounted for by supplementary rolls, and is ascribed to greater strictness by *thugyis*†, under the supervision of the district officers, in assessing Chittagonian migratory coolies. The Deputy Commissioner writes :—" It is now an established fact that the Chittagonian residents of this district are in the habit of selling their tax tickets to the migratory coolies from Chittagong, who pass for the persons whose names are borne on the tax tickets. An order was issued last year to all Township Officers to direct their *thugyis* to check tax tickets in their villages at intervals and to re-assess persons found without tickets; and to prosecute persons who tried to pass off purchased tickets as their own, conjointly with those who sold them." Greater strictness in other ways also was enjoined upon the *thugyis*. Subdivisional Officers checked 18 per cent. of the assessment rolls and Township Officers over 71 per cent. Blank tickets for supplementary assessments were not recalled until the 30th April. Even after that date the work of assessing coolies who had previously been omitted was carried on with vigour, and it is to this that the increased collections are mainly attributed, since at the end of April the figures were below those of the previous year. The total collections exceeded those of the previous year by Rs. 9,109. The decrease in the number of persons assessed in Kyaukpyu and Sandoway is ascribed to migration to other districts. It appears that even persons who had only left the districts temporarily in search of work were omitted from the rolls and in many cases escaped assessment on their return later in the year. The Commissioner has pointed out the correct procedure in this matter.

The decrease in the number of persons assessed in Hanthawaddy (Syriam) was practically all in the Kyauktan and Twante Townships. The main reason in the former township seems to have been a considerable reduction in the number of

* *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area and the individual assessments are made by selected elders (*thamadis*).

† *Thugyi.*—See note on page 7.

hands employed in the various oil refineries, which is reported to be due to the introduction of improved machinery. There was also some migration to the Pyapôn District, where land is more easily obtainable. A large number of cultivators seem to have left the Twante Township in the expectation of floods. An increase in the number of persons assessed on supplementary rolls indicates that many of these returned when the floods proved less serious than the experience of past years had led them to expect. But the number was not sufficient to counterbalance the departures. An additional reason for the decrease was a more correct understanding of the proviso to section 34 of the Land and Revenue Act, which exempts residents of a scheduled town from the payment of capitation-tax. It appears that in previous years coolies living permanently in Rangoon and working temporarily in the Hanthawaddy District had been assessed. There was a further improvement in the checking of assessment rolls by Subdivisional and Township Officers. In Insein an increase of Rs. 10,203 in the total collections was mainly contributed by the collections on blank tickets, which indicates special energy in dealing with the large floating population characteristic of the districts close to Rangoon. In Pegu there was a decrease in the amount collected by Subdivisional and Township Officers on blank tickets, which is ascribed to a continued falling off in the number of immigrants to the district. But Township Officers only checked 10 per cent. of their rolls, and their opportunities for making collections on blank tickets must have therefore been limited. Thayarrawaddy again shows a decrease in spite of careful checking of the rolls. Considerable difficulty is always experienced in collecting the tax in the normally flooded area lying between the railway line and the Irrawaddy; and remissions reached a comparatively high figure. The high price of rice in the early part of the year caused a number of persons to migrate from the Prome District. An additional reason for the decrease in the number of persons assessed was the exemption of the inhabitants of two villages for assistance in the arrest of criminals.

The five Delta districts show a combined increase of 10,454 in the number of persons assessed, and of Rs. 53,260 in the amount collected. The increase in Ma-ubin, however, was so small as to be practically negligible. In Henzada the number of assessees only increased by 104, but it is noticeable that the demand was larger by Rs. 7,490 and the collections by Rs. 8,854. The proportion of married men seems to have risen, but no explanation of this is attempted in the district report. In Bassein, Myaungmya and Pyapôn the increase in the number of persons assessed was considerably more than proportionate to the normal increase of population. The Deputy Commissioner of Bassein, however, suspects that a large number of Indian coolies still escape the demand. Myaungmya shows Rs. 294 outstanding at the end of the year. The amount was mainly due from the Myaungmya Township, and was expected to be irrecoverable. The tax collected in two villages in the Wakèma Township was refunded by order of the Commissioner as a reward for bravery in the pursuit of a gang of robbers. The checking of assessment rolls in this district left room for improvement. There was a considerable exodus from the usually flooded areas of Ma-ubin early in the year, but as in Hanthawaddy (Syriam) a number returned later on when the agricultural prospects improved; and the consequent increase in supplementary assessments rather more than counterbalanced the decrease on the original rolls. There was a small increase in the total amount remitted, since many of the poorer people did not recover from the depression of the past few years and from the effect of the high price of rice in time to be able to pay the tax. The increase in Pyapôn is ascribed in part to an improvement in the checking of assessments. Township Officers checked 65 per cent. and Subdivisional Officers 36 per cent. of the rolls in their charges.

In Toungoo the total collections made on supplementary assessments exceeded those made in the previous year by Rs. 8,472. The work of checking the assessments seems to have been thoroughly done; but on the other hand the figures argue considerable imperfection in the original rolls. The amount of checking done in the Salween District shows an improvement, and this work was also well done in Thatôn. Proposals for the enhancement of rates in certain

villages of the latter district had been made shortly before the beginning of the year, and the original assessment was made on the assumption that these would be sanctioned. The matter could not be arranged, however, in time to legalize the enhanced demand in the year under review, and a comparatively large sum had therefore to be remitted as erroneously assessed. The increase of 3,069 in the number of assessees in Amherst is mainly accounted for by a large increase in the number of persons employed on the Moulmein Rubber Estate and at the Kalagauk quarries. Better checking of the rolls in the Kawkareik Township also produced a considerable increase in supplementary assessments. In Tavoy and Mergui the variations from the previous year's figures for both demand and collections are inconsiderable.

Thayetmyo shows a small decrease in the number of persons assessed, and a small increase in the amounts demanded and collected. The variations are too small to be of any importance.

9. *Classification of persons exempted from capitation-tax.*—The total number of exemptions rose by 3,842, every district but Hanthawaddy (Syriam), Pegu, Tharrawaddy, Prome, Thayetmyo and Northern Arakan contributing to the increase. Poverty and old age account for nearly three-quarters of the total increase, the figures reflecting the effect of the high price of rice at the time when the original assessment was made. The balance is made up of increases of 428 on account of assessment to income-tax, of 358 on account of the priesthood and educational work, and of 308 on account of Government service. There were small decreases under immigrants and 'others.' Coolies employed on monthly wages by the Forest, Telegraph, and Public Works Departments were for the first time recognized as Government servants in the Akyab District. An increase of 139 under 'others' in Tharrawaddy is explained by the exemption of a village by way of reward for a plucky resistance to dacoits; and in the Prome District 42 persons were exempted in recognition of special services in the arrest of criminals. The 38 immigrants shown against Toungoo were all settlers on the Zeyawadi grant. No cases are reported of misuse by headmen of their power to enter persons in the rolls as exempted; but in several districts certain persons were found to have been wrongfully and deliberately omitted altogether from the rolls, and the headmen concerned were punished in various ways. Statement IV-A.

10. *Thathameda**.—The number of households assessed to *thathameda* increased by 10,670 and the demand by Rs. 65,370. The generally favourable agricultural conditions rendered the work of collection easy, and remissions and outstandings were both lower than in the previous year. The total collections show an increase of Rs. 72,731. Statement III-B.

In Pakôkku the number of assessed households increased by 3,359 and the demand by Rs. 16,409. A number of persons are reported to have returned from Lower Burma with the improved agricultural prospects, but about half the increase is ascribed to better checking of assessments. There were small increases also in the Minbu and Magwe Districts. The tendency on the part of the *thamadis*† to treat the tax at the reduced rates as a poll-tax is again noted, both in the Magwe Division and in parts of other divisions where the rates are low. Efforts are made to combat this tendency, but as it is generally acquiesced in by the villagers success is not always easily attained. The Commissioner of Magwe suggests that it is useless and unnecessary to resist the universal preference for a capitation-tax, unless land revenue as well as *thathameda* is assessed on the whole village and distributed by *thamadis*. The district reports indicate, however, that the efforts to secure proper distribution have effected some improvement in the year under review.

In Mandalay the variations from the figures of the previous year are so small as to be negligible. An increase in the number of assessed households in the Maymyo Township was counterbalanced by decreases in all the other townships, whence people are reported to have been driven by the high price of rice. The rate was reduced in two village-tracts of the Maymyo Township from Rs. 10 to Rs. 5 a

* *Thathameda.*—See note on page 9.

† *Thamadis.*—The elders who distribute the *thathameda* demand on a village among the several households,—see note on page 9.

household, but the reduction only affected 29 households in all. The collection of the tax from the employees of the Madaya-Mandalay Light Railway Company was undertaken by the company during the year under report, the rate being fixed at a quarter of a month's pay per annum and commission at the rate of 5 per cent. being allowed for the work of collection. Failure on the part of the *thamadis** to distribute the demand according to means was detected in three village-tracts. The tax on domestic servants continued to be collected in the same way as on migratory coolies. In the three districts of Bhamo, Myitkyina and Katha there were small increases in the number of assessed households, corresponding approximately to the normal increase of population. In Bhamo, however, the amount remitted was considerably less than in the previous year, when damage was done by floods, and collections show an increase of nearly Rs. 5,000. The outstanding amount of Rs. 83 shown against this district was embezzled by a Kachin headman, who was prosecuted and imprisoned. In Myitkyina, with the extension of the lump sum system of land revenue assessment, the *thathameda*† rate was reduced from Rs. 7 to Rs. 6 over the greater part of the district; and there was consequently a small decrease in the total amount collected in spite of the increase in the number of households. This decrease, however, was more than counterbalanced by the increase in land revenue. A great improvement is reported from Katha in the *thamadis'* method of distributing the demand in a village, particularly in the matter of assessing traders to a fair share of the total. In the Ruby Mines District the rate for the Mogôk Subdivision remained at Rs. 8 as in the previous year, and it was also found necessary owing to a poor season to lower the prevailing rate of Rs. 10 in the Thabeikkyin Subdivision. The collections consequently fell by Rs. 4,927, although the number of assessed households was only 36 less than in the previous year. The distribution of the demand in Mogôk was found unsatisfactory. A better check by the Subdivisional and Township Officers seems to be required.

In Shwebo, with continued immigration to the irrigated tracts from the dry zone districts and with the return of inhabitants who had gone to Lower Burma, the number of households assessed shows an increase of 2,702. The introduction of the new settlement in the canal area, however, involved revised rates of *thathameda*, and produced a reduction of Rs. 3,235 in the total collections for the district. In a few villages of the Wetlet Township, where the rate is specially low, distribution was not made in proportion to means; but these cases were exceptional. In Sagaing there was a decrease of 1,013 in the number of households assessed, almost all in the Myinmu Subdivision. A tendency to an undue subdivision of households has been noticed in this district, and is reported to have been checked during the year, which may account to some extent for the decrease. In certain villages of the Myinmu Subdivision in which the rate is as low as Re. 1 or Re. 1-8-0, the tax is treated as a poll-tax. The checking of assessments by Township Officers in this district again shows a high percentage, 91. The Upper and Lower Chindwin Districts both show moderate increases in the amounts collected. The Deputy Commissioner of the Lower Chindwin suggests that exemptions were allowed somewhat too freely, in cases which should have been met by more judicious distribution of the demand. In the Upper Chindwin a mistake was discovered by which one village had been wrongly assessed at Rs. 10 instead of Rs. 5 for some years.

In Kyaukse the number of assessed households increased by 701, but in the tract irrigated from the Zawgyi river the rate was lowered from Rs. 5 to Rs. 4 a household with the introduction of the maximum rates of land revenue, and the *thathameda* collections therefore show a decrease of Rs. 14,181. In Meiktila there was a drop of 2,051 in the number of assessed households, but this is more than accounted for by the arrangements connected with the assessment of coolies and other employees on the Southern Shan States railway. Enhanced rates of *thathameda* under the new settlement were introduced during the year. They were paid without any apparent hardship, remissions being considerably less than in the previous year, and produced an increase of Rs. 61,659 in the total amount

* *Thamadis.*—See note on page 11.
† *Thathameda.*—See note on page 9.

collected. An increase of 2,228 in the number of assessed households in Myingyan produced an increase of only Rs. 2,092 in the demand and of Rs. 2,826 in collections, although the normal rate for the district is Rs. 3. The lacquer workers of Pagan suffered heavily from the high price of food, and an adjustment of rates was made by reducing the Pagan rate from Rs. 3 to Re. 1 and by a corresponding increase in villages which had enjoyed unusually good crops.

11. *Classification of persons exempted from thathameda.**—The total number of exemptions fell by 2,163, the main decreases being in the exemptions in favour of newly-married couples and on account of poverty. The variations under these heads suggest that the standard applied by headmen in the granting of exemptions tends to vary according as the agricultural year is prosperous or otherwise. The number of Government servants and pensioners shows a rise of 483, to which Katha alone contributes 132 by the inclusion for the first time of 128 military policemen in the rolls of the Wuntho and Pinlèbu village-tracts. Statement IV-B.

12. *Land rate in lieu of capitation-tax.*—Of the seven towns in which land rate in lieu of capitation-tax is assessed, Akyab and Kyaukpyu return a decrease in the area under assessment with small increases in the amount collected. Prome, Bassein, Henzada and Toungoo return increases of area under assessment, while in Thayetmyo the area remained the same as in the previous year. The combined result was a total increase of 31 acres under assessment, an increase of Rs. 205 in demand, and a decrease of Rs. 75 in the total amount collected. The variations are not of sufficient importance to call for any special comment. Statement V.

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* *Thathameda.*—See note on page 9.

CHAPTER IV.

Fishery Revenue.

Statement VI.

13. The demand of current fishery revenue, as compared with that of the previous year, shows an advance of Rs. 30,258 under net licenses, and of Rs. 87,974 under leased fisheries, and although remissions were larger by Rs. 9,699 than in 1911-12, the total collections of current revenue show an increase of Rs. 1,23,561, or nearly double the amount required for a simple recovery to the total of 1910-11. The increase, however, was not general. The four districts of Tharrawaddy, Henzada, Mergui and Mandalay return increases which alone more than make up the advance in the provincial total. The amount outstanding at the end of the year, Rs. 3,722, was unusually small.

In the Arakan Division, where the revenue is mainly derived from net licenses, a combined increase of about 14 per cent. in the collections, to which each district contributed its share, seems to point to a good season and to a more efficient check on the use of unlicensed nets. The newly imposed fees on *hmyinpaiks* or small shrimeping nets, which are largely used in the division, also contributed a portion of the increase.

In the Pegu Division much damage had been done by floods in the year 1911-12, and the prices bid for leased fisheries in the year under review generally declined in consequence. A rise of over Rs. 50,000 in the Tharrawaddy demand under this head was due to the careful subdivision of leased fisheries which was mentioned in last year's report as having been worked out in 1911-12. The only other district to show an increase was Insein, where leased fisheries produced Rs. 4,698, and net licenses Rs. 2,287, more than in the previous year. Subdivision of certain leased fisheries in the Hlègu Township was carried into effect in the year under review. In Hanthawaddy there was a small increase in net license fees, but it was not sufficient to counterbalance a decrease of about Rs. 4,500 in the lease rents. In Pegu also net license fees show an increase, which is ascribed to the extended use of drifting nets in the abandoned loop of the Sittang river, where the current has lost much of its force. The leased fisheries however sold for Rs. 38,366 less than in the previous year, if allowance be made for the transfer to Insein of those in the Hlègu Township, and the total collections were lower than in any year since 1908-09. The management of the fishery revenue in this district seems to have left much to be desired, in spite of the comparatively high returns for the last three years. The payment of instalments of rent on due date has not been adequately insisted on, and the difficulties of collection have consequently been allowed to increase and to cause the loss of much time to Township Officers. The season was not good in any part of the division except Prome, but other districts managed, although with difficulty, to collect all their revenue before the end of the year. Pegu however shows Rs. 1,897 outstanding, the bulk of this sum being due from an absconding lessee, security from whom had not been insisted on before he found himself unable to meet his engagements. Over Rs. 4,000 were remitted on account of fisheries which had deteriorated, in some cases owing to the vagaries of the Sittang. In Prome the damage done by floods at the end of the previous season caused a drop of Rs. 4,728 in the demand from leased fisheries; but the year under review proved successful, no application for remission was made, and the whole demand was collected without difficulty, as well as Rs. 8,048 which had been outstanding at the end of the previous year.

The Delta Division, which contributes about half of the total fishery revenue of the Province, produced a slightly smaller amount than in 1911-12, the increase of Rs. 29,618 in Henzada being entirely swamped by decreases in the other four districts. In Ma-ubin, the most important district, while net license fees show a trifling advance, the losses suffered from floods in 1911-12 resulted in a rather

larger decline in the lease rents. The variations, however, did not amount to 1 per cent. of the total revenue from the district. The year under review was generally successful, the high price of fish compensating the fishermen for its comparative scarcity; but floods still necessitated some remission in the Yandoon and Ma-ubin Townships. In Myaungmya, while net license fees rose by Rs. 3,258, lease rents again declined by nearly as much, and as larger remissions were found necessary than in the previous year, the collections were less by some Rs. 1,800. The Financial Commissioner hopes to be able to depute a reserve *Inkunwun** to this district shortly to examine the question of subdividing fisheries, and otherwise to put the fishery administration on a better footing. Bassein shows a decrease both in net licenses and in lease rents, and a total fall of Rs. 9,688 in collections, which must be ascribed to the poorness of the previous two years. The season under report was good. Pyapôn shows the most serious decrease of all. The demand from leased fisheries was less by Rs. 26,350 than that of 1911-12. Net licenses, however, produced a slightly larger amount and there were no outstandings. The result was a fall of only Rs. 17,958 in collections of current revenue.

All the districts of the Tenasserim Division show some recovery from the disappointing results of the previous year except Amherst, where however the decrease in total collections was so small as to be negligible. The total increase in collections in the division was Rs. 52,322. In Toungoo, arrangements for the subdivision of leased fisheries were carried into effect in the year under review, and brought about a rise of Rs. 14,927 in the rents obtained at the auctions. A good season in the previous year resulted in an increase of Rs. 7,615 in the Thatôn lease rents. It is thought that the leased fisheries in this district can be improved by subdivision, and the Financial Commissioner has arranged for the question to be examined by a reserve *Inkunwun* during the present year. In Tavoy both net licenses and leased fisheries produced advances on the revenue of 1911-12, the total increase in collections being Rs. 5,895. Two pearling leases issued in this district some years ago were worked for the first time in the year under report, but did not prove profitable. The season was good for net fishing, and supervision seems also to have been more efficient. Mergui accounts for an increase of Rs. 23,931 in collections. As in Tavoy, those using nets had a profitable season, and the revenue from this source rose by Rs. 5,666 or about 9 per cent. A continued increase in the number of *kyapazat*† licenses was the main factor in the rise. This implement appears to be growing in popularity at the expense of nearly all other kinds. The Deputy Commissioner is inquiring into the question of raising the fee. The value of mother-of-pearl being the mainstay of the pearling industry, the high prices which ruled in the London market during the year naturally stimulated activity in all branches of the business. The number of licenses for pearl-diving pumps was larger by 30 than had ever been issued in one season before, and the revenue from the fees, Rs. 44,000, was higher by nearly 40 per cent. than in the previous year. The season seems to have been successful, the customs figures showing an export of 227 tons of shell and shell products, against 212 tons in 1911-12. The monopoly of the right to collect pearl shells, green snails, sea slugs and trochus shells without diving implements fetched Rs. 19,500, an increase of Rs. 5,500 on the previous year's figure and 16 per cent. higher than the average of the last ten years. Apart from the value of the shell collected in this way, there is a steady demand for the sea slug as an article of food. The principal market is at Penang, whither it is exported in a dried form.

Mandalay, the most important district in Upper Burma from the point of view of fisheries, shows a satisfactory recovery from the steady decline of the previous three years, the total collections being ahead of those of 1911-12 by Rs. 33,239, and of those of 1908-09, when the previously highest figure was reached, by Rs. 6,320. The increase is almost entirely accounted for by the leased fisheries, and the improved bidding is ascribed to the changes made by the Fishery Rules

* *Inkunwun*.—An officer of the Subordinate Civil Service ordinarily in charge, under the Deputy Commissioner, of the administration of fishery revenue in a district.

† *Kyapazat*.—A large bag net tapering at one end and provided at the other with wings which are fastened to posts driven into the bed of the sea at low water.

of 1911, which from the 1st April 1912 relaxed certain restrictions regarding the width of interstices in weirs and traps. The Rs. 1,295 shown as outstanding were due from three fisheries which did not realize the anticipations of the purchasers. On the whole, however, the lessees seem to have done well. The season was good and the price of fish high throughout the year. Katha and Sagaing, which rank next to Mandalay in importance, also show increased collections, although in the case of Sagaing the excess over the figures of the previous year was almost negligible. In Katha the rents bid for the leased fisheries exceeded those of 1911-12 by Rs. 12,150; but one of the most valuable fisheries was practically destroyed during the year by a change in the course of the Irrawaddy, which turned it from a sheet of still water into a flowing stream. Rupees 6,200 out of the sale price of Rs. 8,700 had consequently to be remitted, and the total collections were higher by only Rs. 5,757 than those of the previous year. In Bhamo successful catches at the end of the previous season were followed by brisk bidding at the auction sales for 1912-13, and the lease rents realized an increase of Rs. 1,651. In Minbu a close time was introduced during the year on the Paunglin lake, which caused a fall of Rs. 2,226 in the fees for net licenses. An increase of Rs. 5,855 in the Shwebo collections is partly explained by the inclusion of four leased fisheries which had previously been sold by the Irrigation Department; but it was also due in part to keen competition at the auctions following a profitable season in the previous year. On the whole the fishing season was good in the year under review throughout Upper Burma, except in Sagaing and the Chindwin Districts.

The time-honoured method of disposing of leased fisheries by public auction, while it has some obvious advantages, is attended by grave disadvantages, not the least of which is the opportunity that such auctions give for reckless bidding amongst fishermen. The large amounts of revenue which have to be remitted every year on account of defaulting lessees are due only in part to accidental and unforeseen deterioration in the fisheries themselves. They include too often considerable amounts which are irrecoverable because the bidding has gone far beyond the real value of the fishery; and not the least difficulty in dealing with these cases for remission is the fact that undue leniency merely tends to exaggerate the evil of reckless bidding at the next auction. The question bristles with difficulties, but Mr. Eales intends to lay before the Government proposals which he hopes will ameliorate the present conditions under which these fisheries are sold.

CHAPTER V.

Miscellaneous Land Revenue.

14. The total of miscellaneous land revenue was Rs. 40,71,540, an increase of Rs. 4,67,475 on the previous year's total. All the sub-heads show increases except 'other minerals' and 'other miscellaneous land revenue'. The outstanding feature of the statement is a rise of nearly four and a half lakhs under petroleum and precious stones. Statement VII.

(*a*) *Rent of town lands not credited to local funds.*—The collections under this sub-head show an increase of close on Rs. 29,000. The bulk of the increase was contributed by the Lower Burma districts, most of which show returns well above those of the previous year. In Upper Burma only four districts return decreases, and these are small, but on the other hand the increases shown by the others are generally inconsiderable. The issue of leases to squatters on town lands and the renewal of expired leases were the principal factors in the increased returns, and accounted for rises of Rs. 3,285 in Myaungmya, Rs. 3,007 in Pegu (where penal rents were demanded from squatters who failed to take leases), Rs. 2,616 in Toungoo, Rs. 2,348 in Hanthawaddy (Syriam), Rs. 1,837 in Insein (where considerable suburban expansion is taking place), Rs. 1,573 in Henzada (where new railway towns have recently been formed), and Rs. 1,503 in Pyapôn. In Ma-ubin an apparent increase of over Rs. 4,000 under this sub-head is due to the credit to it of strand bank and sand bank dues, which were formerly shown under 'other miscellaneous land revenue'. In Bassein the right to work paddy land in the railway towns is auctioned for three years from time to time, and the returns under this sub-head for the year under review represent mainly the rents bid for such land in the Ngathainggyaung Subdivision.

(*b*) *Fees, rents and royalties on other minerals.*—The total fees received under this head showed a decrease of Rs. 50,653 as compared with the previous year. The Tenasserim Division was responsible for 80 per cent. of this decrease, the total receipts there falling from Rs. 1,92,984 in 1911-12 to Rs. 1,51,973 in the year under report. In Thatôn the rush for prospecting licenses for wolfram and other minerals indicated by the previous year's figures was not maintained, and a large number of licenses were not renewed, with the result that receipts from surface rents declined. Similar causes were responsible for the decrease under this head in Amherst. In Tavoy the receipts from surface rents declined by over Rs. 10,000. Two reasons are given for this decrease. Firstly, with a view to checking purely speculative applications, surface rents were pitched high during the year, with the result that applications for licenses and for renewals were fewer. Secondly, the demand for surface rent was in many cases deferred pending the settlement of boundary disputes. Royalties also showed a decrease, owing to the lowering of royalty rates on wolfram. In spite of the decrease in receipts, however, there was an increase in the outturn of wolfram ore, and applications for mining leases are now coming in steadily. It seems clear, therefore, that the industry shows no signs of flagging, and it may reasonably be hoped that there is an assured mining future for this district. In Mergui, also, there was a decline in the number of prospecting licenses issued, but the disappearance of the purely speculative element from the ranks of those interested in mining was not unexpected and need not be regretted. The efforts of genuine prospectors bore promising fruit in increased exports of wolfram and tin, and there are indications that the latter mineral is attracting the attention of Chinese capitalists in Penang. The figures in other divisions do not call for detailed comment. In Shwebo the decrease under this head is only apparent, as receipts from prospecting licenses for mineral oils were wrongly credited to the head 'other minerals' in the previous year. The decrease in the Upper Chindwin is not explained.

(*c*) *Fees, rents and royalties on petroleum, rubies, jade and amber.*—The receipts under this sub-head amounted to over 33 lakhs of rupees and were the

highest yet recorded. Compared with the previous year there was an increase of Rs. 4,47,719. In Magwe, fees, rents and royalties on petroleum increased by Rs. 2,52,525. Of this sum, some Rs. 1,80,000 represent royalties falling due in the previous year which were not paid till July 1912. Enhanced surface rents were also charged on five prospecting licenses issued during the year of report. The finding of fresh and remunerative oil-sands at greater depths on the Yenangyaung oil-field produced renewed activity in the industry, and there is no reason to anticipate the speedy exhaustion of the field, two important areas being as yet but little exploited. In the Minbu District, rents and royalties more than doubled during the year, owing to the finding of oil in one of the northern blocks. This field, however, has not so far realised expectations. Thayetmyo also showed a good increase, owing to the issue of a larger number of prospecting licenses for mineral oil; while royalties on petroleum in Myingyan increased by Rs. 62,835. The decrease in Pakôkku is only apparent, as one prospecting license alone, issued in the previous year, realised Rs. 30,400. If this item be excluded, the receipts show little variation.

In the Mandalay Division, the license to collect royalty on jade produced a much smaller figure than in the previous year, owing to the bad market consequent on the unrest in China. The Ruby Mines District reports a gratifying increase under the head of royalties on precious stones, the total receipts being Rs. 3,22,524 as compared with Rs. 1,68,312 in the previous year. Of this increase the royalties collected from native miners on behalf of Government by the Ruby Mines Company were responsible for Rs. 1,18,528, owing to the opening of new workings at Bernardmyo and to the flocking of miners thither. The total earnings of the Ruby Mines Company were rather less than in the previous year, but it is hoped that when the new mines at Kathe and Bernardmyo are working the annual production of rubies and other stones will show considerable increase. Some very fine sapphires have been found by native miners during the year, and this branch of mining generally seems to be lifting its head.

(*d*) *Receipts under the Village Act.*—These show an increase of just over Rs. 40,000. The highest figure is that returned by the Henzada District, where punitive village fines were imposed in connection with the Mayoka rising. The increase in this district was more than sufficient to counterbalance the effect of the return to normal of Sagaing, where the amount was swollen for a similar reason in the previous year. Considerable increases are also shown by Yamèthin (Rs. 12,441), Minbu (Rs. 8,035), Magwe (Rs. 5,663), Prome (Rs. 5,561), and Akyab (Rs. 5,243).

(*e*) *Survey fees for pattas.*—These rose by Rs. 7,926, the largest increases being contributed by Pegu, Kyaukpyu, Thatôn and Mergui. Applications for extensive leases for rubber cultivation were a new feature in Pegu; there were also numerous applications for land which had in former years been regularly flooded, but which has recently become culturable owing to the shortening of the channel of the Sittang. In Thatôn the additional fees were taken in connection with the allotment of new accretions from the sea.

(*f*) *Other miscellaneous land revenue.*—The principal item in the decrease of Rs. 6,509 here was the credit of strand bank and sand bank dues in Ma-ubin to town land rents instead of to this sub-head. In the year under report this change meant the transfer of just over Rs. 4,000.

CHAPTER VI.

Settlements.

15. *Progress of Settlements.*—Settlements were carried on by six parties throughout the year. These parties were at work on 13 settlement circuits and of these five were completed, six were commenced (one of them being also completed) and three were continued. The progress of these parties may conveniently be measured, as was done last year, by the occupied area over which soil classification and connected operations were completed from July 1912 to June 1913. Column 10 of Statement XV shows that the area thus completed was 1,628,000 acres, giving an average outturn of 271,000 acres per party. This is a larger outturn than the average of 250,000 acres contemplated for an ordinary party working under normal conditions, but the acreage this year is swelled by the Myingyan figures where the party was exceptionally strong. Statements XV & XVI.

Settlements completed.

(1) *Amherst, second circuit.*—This settlement, commenced in November 1910 by Mr. J. A. Cope, was carried on by No. 1 Party under Mr. P. E. Jamieson. It was completed in October 1912 and the report was submitted with praiseworthy punctuality. The area dealt with is of uneven quality. Much of it is remote and in places nearer the market it is subject to floods. Under the expiring settlement the cultivated area extended largely. For rice-land Mr. Jamieson has increased the number of soil classes from two to four in most tracts, while three classes of gardens have been formed. The operations covered an occupied area of 301,000 acres. Assuming that all fallows were assessed at full rates Mr. Jamieson's proposed demand came to Rs. 4,90,357. Owing to an extension of the provisions of the rule 77A framed under the Lower Burma Land and Revenue Act it is, however, probable that most of the fallows will in future enjoy the fallow concession and will be assessed at two annas per acre. The apparent increase of 29½ per cent. obtained by the Settlement Officer's proposals would thereby be considerably reduced. The usual Conference met in December 1912 and, subject to some minor alterations, recommended the acceptance of the Settlement Officer's proposals. The Financial Commissioner, however, held that the proportion of one-eighth net produce proposed by Mr. Jamieson was too low for rice-land in the better tracts, and he recommended one-seventh on these areas. The Financial Commissioner's views were accepted by the Local Government and a demand giving an enhancement of 36½ per cent. was sanctioned. This enhancement does not, however, take full effect immediately as intermediate rates are applied. The cost of this settlement was 8 annas per acre occupied.

(2) *Insein, first circuit.*—This comprises the whole of the Insein District except the Hlègu Township. Operations were carried on by No. 2 Party under Mr. W. S. Morrison. They commenced in November 1910 and concluded in October 1912, but the report was not submitted till January 1913. In the eastern portion of the area cultivation is mostly of old standing and productiveness is in places reduced by constant cropping. In the west the land is low and destructive floods are frequent. Expansion of the cultivated area under the expiring settlement was considerable. Mr. Morrison's report deals with 413,000 acres of occupied area. In his primary tracts he has formed from three to five soil classes. Gardens are not classified, but in the neighbourhood of Rangoon garden *kwins** have been grouped according to the average productive value of the gardens found in them. The feature of the report is perhaps the treatment of flooded rice-lands, where the ordinary standard outturns have been reduced in order to compensate the cultivator for unproductive expenditure in years of flood. Mr. Morrison proposed rates on rice-land usually based on a proportion of a fifth

* *Kwin.*—See note on page 5.

of the net produce. His proposed land revenue demand amounted to Rs. 13,55,520, giving an increase of 14½ per cent. on the current demand. The Conference which sat in March recommended some amalgamation of tracts and some revision of rates, increasing Mr. Morrison's enhancement by 1 per cent. The Financial Commissioner accepted these recommendations, but the Local Government decided that conditions justified rice-land rates representing generally one-fourth of the nett produce and that rates on some other crops might be higher. The demand was thus raised to Rs. 15,37,511, an enhancement of 30 per cent., but the full effect will not be reached for ten years. The cost of this settlement was 6 annas per occupied acre.

(3) *Rangoon Town.*—These operations were conducted by No. 2 Party under Mr. W. S. Morrison in September 1912. They deal with an occupied area of some 8,000 acres consisting of agricultural lands and revenue-paying lands diverted from agricultural purposes. The report was submitted in February 1913 and the Conference considered it in March. The Conference recommended an increase of Mr. Morrison's proposed rates on rice-land to the proportion of one-quarter of the nett produce. The resulting rate on first-class rice-land was Rs. 5-12-0, and the Conference suggested the application of this rate to lands diverted from agricultural purposes. The Settlement Officer's proposals gave a demand of Rs. 36,694, being an increase of 16 per cent. The Conference's recommendations raised this to Rs. 42,782, an increase of 35 per cent. Orders have not yet been passed on the report.

(4) *Myaungmya, first circuit.*—This circuit, with an occupied area of 238,000 acres was settled by No. 4 Party under Mr. C. H. Duffin in the two years ending October 1912. The report was submitted in November and was considered by the usual Conference in February 1913. A portion of the area is of poor fertility, but most of it is fair. No great extension of cultivation took place during the expiring settlement. Mr. Duffin adopted three classes of rice-land for most of his tracts and framed rates based on 16 per cent. of the nett produce. Ignoring fallow concessions Mr. Duffin's proposed demand amounted to Rs. 6,69,088, giving an enhancement of 27½ per cent. The Conference considered that in one tract the rice-land rental rates did not justify the 16 per cent. proportion and suggested a demand giving an enhancement of nearly 26 per cent. The current settlement does not expire till 1914 and orders have yet to be passed on this report. The cost of settlement was 8 annas per occupied acre.

(5) *Yamèthin, Pyinmana circuit.*—Operations on this circuit with an occupied area of 144,000 acres were commenced by No. 5 Party under Mr. S. A. Smyth in November 1910. Soil classification was completed in one year but crop measurements were repeated in the second year, while operations were in progress in the adjoining district of Toungoo. The report was submitted in November 1912 and was considered by the Conference in December. Most of the area is under rice and much of this is irrigated from private works. The expansion of area during the expiring settlement had been great. Under the expiring settlement the rates on State and non-State lands were differentiated for rice and garden lands and for special crops. Mr. Smyth separated irrigated rice-land from rain-fed rice-land and formed three soil classes in each. He proposed assimilation of State and non-State rates on all main kinds and suggested rates based on varying proportions of the nett produce, headed by three-tenths on the best irrigated rice-land. For one tract a fixed lump sum assessment by villages was proposed. Including *thathameda** Mr. Smyth's proposed demand comes to Rs. 4,74,398, an enhancement of 30 per cent. on the current demand. The Settlement Officer's proposals were accepted by the Local Government, but some discussion took place about intermediate rates as the enhancement on non-State land was high. The Conference also submitted proposals about grazing-grounds for elephants. In consequence of the recommendations the officiating Financial Commissioner made a special visit to the selected areas; and after consulting with the Commissioner of the Division, the Deputy Commissioner of the District, and the Subdivisional Officer of Pyinmana, and hearing the objections of the cultivators as well as the representations of the

* *Thathameda.*—See note on page 9.

agents of the various timber trading companies who applied for these grazing grounds, and after inspecting typical grazing grounds, he submitted his recommendations to the Local Government. It is sufficient to state here that Mr. Eales was satisfied that the danger apprehended of the destruction of crops and the consequent necessity to revise the rates had been considerably overestimated. The cost of this settlement was 9 annas per occupied acre.

Settlements in progress.

(1) *Myingyan, first regular settlement.*—No. 3 Party under Mr. J. S. Furnivall entered on the fourth year of its operations. Satisfactory progress was made with soil classification, this and other field work being completed in April 1913. Amalgamation of the preliminary soil classes adopted in the field progressed, and when the year closed the party assisted by a large temporary staff was busily engaged on the compilation of statements for the report.

(2) *Toungoo, second settlement.*—Three years were allowed for this circuit, operations in Pyinmana being carried on simultaneously. Work was started by No. 5 Party under Mr. S. A. Smyth in November 1910. Crop measurements only were taken in the first year and were repeated annually. In the year of report 198,000 acres were soil classified. All field work was completed and compilation for the report was started.

(3) *Pegu, first circuit.*—This circuit includes some 327,000 acres of occupied area, two years being allowed for the operations. In the year of report 153,000 acres were classified, but in addition to this, work was done in Pyapôn and in the Hlègu Township of Insein as will be noted later. There are usually three soil classes of rice-land in each tract. Crop measurements were also taken. All field work was completed and compilation for the report was started.

New Settlements commenced.

(1) *Bassein, second circuit.*—This circuit comprises the northern portion of the Bassein District. It has a total occupied area of 530,000 acres and two years are allowed for its completion. No. 1 Party under Mr. P. E. Jamieson commenced work in November 1912. Some 274,000 acres were classified, of which 17,000 acres were a first settlement of newly surveyed area on the sea coast. Three soil classes of rice-land have been formed in some tracts and two classes in others. Crop selections to the number of 1,475 were measured.

(2) *Bassein, first circuit.*—This is the southern portion of the Bassein District. It contains 211,000 occupied acres and one year has been allowed for its completion. Work was commenced by No. 4 Party under Mr. C. H. Duffin in November 1912. Soil classification was completed during the field season, two soil classes for rice-land being formed in each tract. The number of crop measurements made was 1,286.

(3) *Henzada.*—The total occupied area of this circuit amounts to 587,000 occupied acres and three years were allowed for its completion. No. 2 Party under Mr. W. S. Morrison commenced work in November 1912. Measurements were made of 1,727 selections, of which about half were selected and measured by the Land Records staff. Besides these, measurements were made of spring crops. Some 316,000 acres were classified. The occupied area is compact, and owing to the good progress made it will be possible to complete this circuit in two years.

(4) *Insein, second circuit.*—This consists of the Hlègu Township till recently part of the Pegu District, and consequently included in the second circuit of that district. It has an occupied area of about 131,000 acres. Work was commenced by No. 6 Party under Mr. C. F. Grant in November 1912. Some 54,000 acres were classified and crop selections were measured. Two years have been allowed for the operations.

(5) *Pyapôn, first circuit.*—This comprises an area of some 43,000 occupied acres in the southern part of the Pyapôn District. It was surveyed some years ago and is now coming under first settlement. One year was allowed for the operations which were carried out by a section of No. 6 Party under the immediate supervision of Mr. J. A. Stewart, Assistant Settlement Officer. Crop measurements were taken and the whole area was classified, three classes of rice-land being usually formed in each tract.

Financial results.—Statement XVI shows that five settlements were sanctioned during the year. The Shwebo Canal and Meiktila settlements should, however, have been shown last year. The Yamèthin, Amherst and Insein settlements, which were actually sanctioned in the year of report, produced an enhancement of demand amounting to over six lakhs, an increase of $31\frac{1}{4}$ per cent. on the current demand. Owing to the application of intermediate rates the immediate enhancement, however, will probably not exceed $4\frac{1}{2}$ lakhs. The expenditure during the year of report on the six settlement parties operating on thirteen circuits was Rs. 4,89,862, to which has to be added a sum of about Rs. 32,000 representing the settlement share of the Settlement Commissioner's office. The total cost of the department was therefore about $5\frac{1}{4}$ lakhs Statement XV shows that, for the five circuits actually completed during the year, settlement operations cost Rs. 146 per square mile of gross area or $7\frac{1}{2}$ annas per occupied acre. For these five circuits the enhancement, either sanctioned or proposed, amounts to nearly 12 annas per acre occupied.

Control and general.—All settlement parties were inspected in the field and in office by the Commissioner of Settlements and Land Records, Mr. H. M. S. Mathews, C.S.I. Three members of the Subordinate Civil Service were attached to parties for training under the provisions of paragraph 75 of the Settlement Instructions. The officers selected are learning their work, but the arduous life of settlement appears distasteful to them, and if the training scheme is to continue future selections should be volunteers of specially good physique.

The advisability of amending the principles laid down in paragraph 19 of the Settlement Instructions for determining the cost of cultivation was under consideration during the year. Paragraph 19 does not contemplate the inclusion of the value of the cultivator's own labour or that of his family. The enquiries are not yet complete, but most Settlement Officers are of opinion that the inclusion of the value of home labour gives results of doubtful accuracy which cannot be used for determining nett produce values. Mr. C. F. Grant, No. 6 Party, however, holds a different view and is making use of the enquiries in his reports now under preparation. It is obvious that with the inclusion of full valuations for home labour the cost of living at labourers' rates is included in the calculations, and this being so the provisional standard of one-quarter nett produce temporarily adopted in Lower Burma should probably be withdrawn, if this method of calculating the cost of cultivation is adopted.

Imperfect preparation of the revised area statements required from the Land Records Department under paragraph 675 of the Land Records Manual has delayed compilation of settlement registers, especially in Bassein. Explanations have been called for, and it is hoped that more care will be displayed in the future preparation of these statements.

CHAPTER VII.

Transfers, Tenancies and Agricultural Advances.

16. The statistics tabulated in Statements XI and XII were collected during the year of report over 16,876,770 acres of occupied land. All statistical work in certain areas of the Meiktila District into which a fixed assessment has been introduced has been abandoned.

17. *Sales, non-usufructuary mortgages and redemptions.*—The table below summarizes and compares the figures of the past two years :— Statement XI.

		Sold during year.		Mortgaged during year (non-usufructuary).		Total area under non-usufructuary mortgage at end of the year.		Redeemed during year.
		Acres.	Rate per acre in rupees.	Acres.	Rate per acre in rupees.	Acres.	Rate per acre in rupees.	Acres.
Lower Burma	1911-12	455,209	48	259,572	35	1,105,618	35	169,295
	1912-13	526,991	48	295,524	38	1,183,052	35	187,878
Upper Burma	1911-12	38,798	36	8,899	37	29,195	44	9,036
	1912-13	46,639	41	8,442	32	30,524	46	3,758
Provincial Total, 1911-12		494,007	47	268,471	35	1,134,813	35	178,331
Provincial Total, 1912-13		573,630	47	303,966	38	1,213,576	36	191,636

The statistics of land transactions in Lower Burma which were furnished in last year's report indicated that the depression which prevailed from 1906 to 1911 had come to an end; this year's figures show that the recovery has been well sustained. The areas sold and mortgaged have increased largely and the area redeemed has also expanded. The price of unhusked rice, though it fell much below the extraordinary level reached in July 1912, yet remained high, and the speculative impulses induced by the inflated prices of the preceding year have, as the Commissioner of the Irrawaddy Division writes, continued in active operation. Many districts report that money-lenders are again giving extended credit facilities and are enabling cultivators to add to their holdings or to repurchase land which they had lost. The district figures do not call for detailed comment; Kyaukpyu is alone in reporting a decrease in the area sold and the sale rate fell noticeably in only two districts, Pyapôn and Thatôn. In the former the figures disclose abnormally large transactions in land; 24,000 acres more were sold and 18,000 more mortgaged than in the preceding year. It is reported that many transactions which are really mortgages are registered as sales, the buyer giving a verbal undertaking to reconvey the land when the debt has been satisfied, and this practice must tend to the lowering of sale values.

In Upper Burma the increase in the area sold falls chiefly in the Shwebo and Yamèthin Districts. In the former brokers are buying up non-State land in the canal area, in the latter conditions in the Pyinmana Subdivision are similar to those in Lower Burma and the same forces were at work during the year. The drop in the mortgage rate does not call for note; the figures are so small that the inclusion in 1911-12 of a few acres of urban land was sufficient to inflate the average rate.

Statement XII.

18. *Areas occupied by agriculturists and tenancies.*—The area occupied by agriculturists was 14,545,194 acres, being 86 per cent. of the whole occupied area under supplementary survey. The area owned by resident non-agriculturists was 965,012 acres, a little less than in the preceding year, but the area in the ownership of non-agriculturists who are also non-resident increased by almost 12,000 acres and now amounts to 1,608,804 acres. The surveyor's charge or the headman's jurisdiction is usually taken as the criterion of residence, but Shwebo has not as yet come into line with other districts and still classes as "resident" all who live within the district boundaries.

In Lower Burma there are five districts, Insein, Hanthawaddy, Ma-ubin, Pyapôn and Mergui, in which the area owned by agriculturists is less than three-quarters of the total occupied area; the percentage is lowest in the new Hanthawaddy (Syriam) District where it is only 58. In Upper Burma the percentage falls below 90 in four districts, Minbu, Mandalay and the Lower and Upper Chindwin.

The area let at full rents was 171,507 acres more than in 1911-12, but the average rent per acre was a little lower, Rs. 13·59 as against Rs. 14·52. As rents are usually paid in produce, and in Lower Burma vary in value with the rise or fall in the price of unhusked rice, a greater drop might have been expected. But under the rules in force conversion into money values is made on the basis of the price ruling in March and in 1913 that price was not much lower than it had been in 1912.

The formation of a settled tenant class renting the same land from year to year is of slow growth. Although the number of holdings let continuously for five years or over was 4,000 more than in the preceding year, the number of tenants who had rented the same holding for five years was barely 1,000 more.

Seven districts, Bassein, Henzada, Myaungmya, Ma-ubin, Pyapôn, Toungoo and Amherst, each report an increase of over 10,000 acres in the area let to tenants at full rates, without counting the newly formed districts of Hanthawaddy (Syriam) and Insein, which with Pegu show a combined increase of over 47,000 above the figures for the same area in 1911-12. On the other hand, the area in Tharrawaddy was 26,000 acres less and in Thatôn it was 8,000. The fall in Tharrawaddy has not been explained; in Thatôn it is ascribed to the continued transfer of land from Chetties back to the cultivators.

Though the area rented in Tharrawaddy has fallen, the average rent per acre has risen to Rs. 17½ and is now the highest paid in Lower Burma After it come Hanthawaddy (Syriam) and Myaungmya with an average of Rs. 17; in the former the enhanced assessment rates notified after the third settlement have stimulated landlords to hold out for higher rents. Six Upper Burma districts, in only three of which does the area let at full fixed rents exceed 10,000 acres, report average rents in excess of Rs. 10. The highest is in Minbu, Rs. 10½. The Shwebo figure of Rs. 10 is double that of the preceding year and seems open to question; the area let, however, is small, being under 400 acres.

Statements XIII, XIII-B and XIII-C.

19. *Agricultural Advances.*—The advances made during the year totalled Rs. 9,61,032, bringing the aggregate sum which has been loaned up to Rs. 20,90,517. The amount due for collection was Rs. 12,14,548, of which Rs. 10,10,227 were collected within the year, being 83 per cent. of the amount due as against 76 per cent. in 1911-12. The increase is to be attributed to the good harvests of the year. In five districts, however, Pegu, Tharrawaddy, Magwe, Meiktila and Yamèthin, it was found necessary to suspend the collection of large sums. In Magwe irrigation failed in the Taungdwingyi Subdivision, and in Meiktila and Yamèthin the cultivator was still suffering from the failure of former harvests. In Pegu the slackness of a Township Officer who delayed collection till too late a date necessitated suspension. In Tharrawaddy great difficulty is being experienced in collecting advances made four or five years ago. In the opinion of the Divisional Commissioner, Township Officers frequently fail to make adequate inquiries and money is advanced on security which should not be accepted. Mr. Christie notes too that there has been enormous diversity of opinion as to the word "case" in the Agricultural Loans Rules and that large sums have been advanced by Township Officers in excess of what they had power to sanction because they have interpreted "case" as meaning "person"; "thus twenty

people applied for Rs. 100 each in one proceeding and the Township Officer would give what amounted to one loan of Rs. 2,000."

At the close of the year in addition to the sums suspended, large amounts were overdue in Tharrawaddy and Pegu, as also in Toungoo, Thayetmyo, Shwebo and Yamèthin. Almost the whole amount however was collected by the end of the agricultural year. In Yamèthin it is explained that applications for suspensions were not made till nearly the end of the financial year and collection could not proceed till orders had been passed on these.

In Insein and in Hanthawaddy (Syriam) little use is made of advances ; in the former district it is said that the security offered is usually unsatisfactory. In Mergui, where cattle disease has caused great loss, the amount loaned was small ; it was found that cattle imported with the help of advances to replace losses frequently caught the infection and died.

The issue of agricultural advances is in great measure left to the discretion of the district officers and the managing of these loans requires very careful handling. In Akyab applications are often made by persons who are not in need of advances with a view to re-lending at higher rates of interest. While it is possible that such attempts may be made by unscrupulous persons to abuse the facilities afforded by these loans, Mr. Eales is satisfied that, generally speaking, they are issued only to those who really require them. The proper management of agricultural advances is a very delicate operation which calls for all the best qualities of a revenue-officer, and is the high water mark of good revenue administration. It is hoped that the extension of co-operative credit societies will in process of time render the issue of these loans direct by Government officers to cultivators no longer necessary.

The amount advanced under the Land Improvements Loans Act was Rs. 16,175, double the sum lent in 1911-12. The districts which made an increased use of the facilities offered by the Act were Thatôn, Thayetmyo and Myingyan ; in the first named the loans were utilized in the erection of bunds to keep out sea water and in the other two for purposes of irrigation. Statement XIII-A.

The profit accruing to the Local Government from these loan operations, after repayment of principal and interest at 3½ per cent. to the Government of India, amounted to Rs. 48,619. Statement XIV.

CHAPTER VIII.

Revenue Proceedings.

Statement VIII.

20. *Proceedings against defaulters.*—The amount of revenue for the realization of which application was made was Rs. 7,43,580, a decrease of Rs. 1,87,161 by comparison with the previous year; and the amount realized was Rs. 5,91,431, a decrease of Rs. 1,51,220. The percentage of recovery remained practically the same. The general prosperity of the year and the comparative ease of collection are reflected in a decrease in the number of every kind of coercive process considerably more than proportionate to the decrease in the amount to be recovered. Warrants of arrest were fewer by over 3,000, and warrants of attachment of property by nearly 5,000, a combined decrease of just over 30 per cent. The number of persons actually arrested shows a fall of 37 per cent., that of persons imprisoned a fall of 43 per cent., and that of cases in which property was sold a fall of 47 per cent.

The number of warrants of arrest issued in Kyaukpyu was large in proportion to that of cases in which immoveable property was attached. The Commissioner thinks that proceedings against the land would probably accelerate the collection of land revenue. Sandoway shows nineteen persons committed to jail, more than in all the rest of the Province. The Financial Commissioner is making inquiries regarding the circumstances which were held to justify the imprisonment of this comparatively large number. The number of warrants for the attachment of immoveable property in Rangoon (1,420) was very nearly as large as in the previous year, and considerably larger than that in any other district; but the property was actually sold in 20 cases only. These proceedings were practically all for the recovery of town land rents from squatters, and their large number is explained in part by the fact that these rents are payable quarterly. Processes of all kinds were numerous in both Hanthawaddy (Syriam) and Insein. The enhanced rates of land revenue in the former district induced many to delay payment in the hope that a mistake had been made. The large proportion of Indian cultivators and coolies, who are characteristically reluctant to pay until compelled to do so, also necessitates more proceedings in these districts than elsewhere. In Insein nearly half the warrants issued were for the recovery of fishery revenue, the collection of which was rendered difficult by a poor fishing season. The amount of revenue for the realization of which application was made in Bassein was again very high by comparison with other districts. Out of a total of Rs. 1,32,518 for recovery, Rs. 1,14,114 were due on account of fishery revenue, in spite of the fact that the fishery season was good. Efforts were made during the year, both by warnings and by fines for late payment, to induce fishery lessees to pay their instalments by due date instead of awaiting the visit of the Township Officer. The number of cases in which persons were actually arrested or property actually sold was not large. It is noticeable that Toungoo, alone of the Lower Burma districts, shows an increase in the amount of revenue in respect of which recovery proceedings were taken, and in the number of each kind of process issued, in spite of the more favourable agricultural season. No special reason is suggested to explain this. It was not found necessary to execute the processes in so many cases as in the previous year. There was a large drop in the number of processes issued in Tavoy, where coercive measures had been resorted to with too little discrimination in previous years. Considering the favourable character of the season, Thayetmyo returns a large number of processes issued, and of persons arrested, by comparison with the amount of revenue for recovery. Further inquiry is being made by the Commissioner.

In Pakôkku there was an increase in the number of warrants of arrest and of attachment on moveable property, in consequence of the exercise of greater strictness in the grant of exemptions from *thathameda*.* Some difficulty was also

* *Thathameda.*—See note on page 9.

caused by the unusually high price of food at the time of the *thathameda** collections, before the full effect of the good agricultural season had been felt. In Minbu a large number of notices was necessitated by the reluctance of the cultivators to pay land revenue and water rates, the method of assessment being new to them. The moveable property attached in Mandalay under 144 warrants was mainly property pledged to Government for the due payment of fishery rents. In all but five cases the rent was paid before the attached property was brought to sale. The collection of *thathameda* in Maymyo again involved the issue of a number of warrants of arrest, though they were fewer than in the previous year. Less difficulty than in the previous year was experienced in collecting fishery rents in Katha, the punctual payment of instalments having been insisted on by means of warnings and fines. The total number of coercive processes issued in Shwebo fell from 380 to 295, owing to the good season and the gradual lessening of the difficulties of collecting revenue in the irrigated tracts as the people settle down in new villages near their fields. In contrast to the previous year, when only two arrests were made on 145 warrants, nearly all the 118 warrants were executed in the year under review; but the amounts due were at once paid, and it was not found necessary to commit anyone to jail. It is noticeable that no coercive processes were required in Kyaukse, and only three warrants of arrest (none of which was executed) in Myingyan.

21. *Commission paid for assessment and collection of revenue: (i) Circle thugyis*†.—The gradual extension of the system of revenue collection by village headmen, on the death or retirement of circle *thugyis*, was responsible for a reduction of 28 in the total number of the latter still in active service. Statement IX.

The balance payable as commission after deductions was Rs. 1,82,523, of which all but Rs. 5,498 was disbursed within the year. The bulk of the undisbursed amount, Rs. 3,044, was due in the Hanthawaddy (Syriam) District, not to *thugyis*, but to the Burma Oil and other companies who collect revenue from their employees, and who do not as a rule apply punctually for the payment of their commission. Tharrawaddy also returns Rs. 1,076 as undisbursed. In other districts the outstandings of commission were small amounts, the drawing of which by the *thugyi* concerned was not worth a special journey to headquarters. In ten districts the whole amount due had been disbursed before the end of the year. The average remuneration paid for the year was Rs. 1,362, or Rs. 164 more than in the previous year.

A case of embezzlement of revenue collections by a Karen circle *thugyi* is reported from the Tavoy District. The *thugyi* is believed to be of unsound mind. He was removed from his appointment and his circle broken up. The amount involved was not serious.

(*ii*) *Village headmen.*—There was an increase of 294 in the number of revenue collecting village headmen, owing mainly to the splitting up of circle *thugyis*' charges. In Upper Burma the number was reduced by ten with the consolidation of small charges in which the amount of commission did not justify the retention of separate headmen.

The average amount of commission paid was Rs. 143 against Rs. 130 in 1911-12. A general increase is naturally explained principally by the generally enhanced collections of land revenue. The largest increases in the average remuneration were in Hanthawaddy (Rs. 48), Meiktila (Rs. 48), Amherst (Rs. 42), Thatôn (Rs. 30), Pakôkku (Rs. 30), Ma-ubin (Rs. 25), Minbu (Rs. 25) and the Lower Chindwin (Rs 23). In spite of improved averages, the commission earned by the poorest headmen in several districts of Upper Burma still remains a miserable pittance. Charges have in many cases been excessively subdivided, and further amalgamation, when opportunity offers, is required. Steps have been taken in the Meiktila District to counterbalance this defect by increasing the percentage of commission in certain cases. The matter is one of administrative importance. Village headmen must have a living wage if honest administration of their charges is to be expected of them. In certain cases the commission is

* *Thathameda.*—See note on page 9.
† *Thugyi.*—See note on page 7.

supplemented by the grant of *thugyisa** land but this is not always feasible, and continued efforts must be made to absorb gradually petty charges wherever this is possible by amalgamating them with others. An underpaid headman is too often a bane to his villagers and an inefficient servant of the Government.

The system of headmen furnishing mutual security for their revenue collections by circles or other groups continued for the most part unchanged. In some districts the security of the headman's fellow villagers is taken. The former system is found cumbrous in some cases, particularly when security is required from a substitute during the temporary absence of the permanent headman. In Myaungmya the security of co-villagers is taken for the substitute in such cases, the permanent mutual security bond remaining unaltered. A fresh set of security bonds was executed in the Upper Chindwin District, the old bonds having been lost in a fire which destroyed the district office.

The payment of commission at township instead of district headquarters was extended to a few townships in Upper Burma where it had not been allowed previously. The arrangement worked satisfactorily, and everywhere facilitated the prompt disbursement of commission. The amount remaining unpaid at the end of the year was Rs. 9,522, against Rs. 14,061 at the end of 1911-12, and this consisted generally of trifling amounts, the drawing of which the headmen intentionally postponed till making their first payment of revenue in the current year.

Cases of embezzlement of revenue by village headmen are reported from eight districts of Lower Burma and from three of Upper Burma. The total number of cases was fifteen. In six cases the culprit was prosecuted and imprisoned, in three he disappeared and in one died; in the remaining five cases dismissal from Government service was considered an adequate punishment. The missing revenue was in every case but one made good either by the headman himself or his relatives or by his sureties.

Statement X.

22. *Area granted or leased for cultivation.*—The figures under this head show a fall of 12,639 acres from those of the previous year. Of the total area of 32,600 acres some 14,000 acres in all are reported to have been leased for rubber cultivation, mainly in the Tenasserim Division and in the Insein, Pegu, and Myitkyina Districts. In the Mergui District the area leased was only 3,616 acres against 19,666 in the previous year, no applications having been made for the lease of large rubber estates. Numerous small plots of garden land, however, are being devoted to rubber planting. Grants or leases for paddy and similar cultivation were nowhere issued except where disputes were likely to arise over claims to the land, or in special cases such as the allotment of new accretions from the sea in the Thatôn and Amherst Districts. In Thatôn 4,640 acres of such land were allotted in ten acre plots. Leases continued to be issued, although to a comparatively small extent, in the area irrigated by the Môn Canal system in Minbu, in respect of land regarding which disputes seemed probable. An additional area was brought under the irrigation system by a rearrangement of canals; and this was allotted without the issue of leases. The allotments throughout the Môn Canal area have been made of a size suitable for the support of an ordinary cultivating family, and precautions have been taken to prevent allotments from coming into the hands of persons already possessing land and to secure the holders of allotments from debt. The issue of short-term leases for agricultural purposes in the special lease area of the Hanthawaddy (Syriam) and Insein Districts continued.

Revenue-free grants. (*i*) *Religious purposes.*—The area granted for the erection of religious edifices, such as pagodas, *kyaungs*†, etc., was larger by 47 acres than in 1911-12. The general prosperity naturally stimulated expenditure on such works of merit. There were no large grants calling for special notice.

(*ii*) *Public purposes.*—The total area granted revenue free for public purposes was 64 acres, against 31 acres in the previous year. A grant of 15·47 acres on Kissering Island in the Mergui Archipelago was made to the Bishop of Rangoon for the establishment of an industrial and educational settlement amongst the Salôns‡. In the Insein District, 10·75 acres were granted for the American

* *Thugyisa.*—Land assigned as the appanage of the office of *thugyi* or headman.
† *Kyaung.*—A Buddhist monastery.
‡ *Salôns.*—Aboriginal inhabitants of the Mergui Archipelago.

Baptist Mission's Karen Theological Seminary, and 4·40 acres for the Kemmendine Leper Asylum. In both cases the areas had long been occupied for the purposes for which they were granted. In Bassein 4·87 acres were granted for a Christian Karen burial-ground. The other grants were mostly for burial-grounds or for the construction of tanks or *zayats*.*

Area granted or leased as thugyisa.†—The area allotted as *thugyisa* was 720 acres, 251 acres more than in the previous year. The largest area, 152 acres, was granted in the Sagaing District, where it had been necessary, after the Myinmu rebellion, to replace a number of dismissed headmen by men from other villages. Special efforts to improve the emoluments of the office were required in order to retain these men. Eleven allotments totalling 123 acres were given in Toungoo, and five allotments totalling 105 acres in Myitkyina. In Henzada 92 acres of land which had been resumed by Government were allotted to headmen who collect no revenue and consequently get no remuneration from commission. The leases given in Lower Burma were mostly of land resumed from non-agriculturists. It is useless to offer headmen land which has not been rendered more valuable than waste by previous occupation. Land resumed for default of revenue is usually of little or no value.

23. *Assignments of land revenue.*—The increase in the total value of assignments of land revenue was Rs. 1,401, which exceeds that shown in the returns of 1911-12 by Rs. 246. There were no large assignments calling for special comment. The figures relating to assignments made for the maintenance of public servants correspond generally to the areas shown in column 5 of Statement X as newly-granted *thugyisa*† in Upper Burma; while those relating to assignments for other purposes correspond to the areas shown in columns 3 and 4 of the same statement as granted free of revenue. The exemption from revenue of land used for unremunerative public purposes, as distinct from the grant of Government land free of revenue, is mentioned only in the Pegu report. Statement XA.

24. *Waste land grants under the old rules.*—The total revenue realized in the Akyab District was Rs. 77,415, against Rs. 78,571 in 1911-12. The decrease is explained partly by the fact that last year's total included a comparatively large amount of arrears due in respect of earlier years, and partly by the substitution of a single annual payment for four quarterly instalments in respect of one grant. The annual payment to be made next March will include the last instalment for the year under review. The Chaungbauk grant was resettled for a further term of 20 years at a revised rent. Resettlement due on another had to be postponed owing to difficulties of survey. In Sandoway the Kyaukpyu grant was resettled, and the rent fixed at Re. 1-8-0 an acre in perpetuity.

In Hanthawaddy remission of revenue, and reduction of assessment for the future, was granted to the holder of several grants on the ground of reduction of area by erosion. No change of rates took place in respect of any other of these grants. A grant in the Thatôn District, which had been completely washed away in 1908-09, reappeared in 1911-12, and so much of the new land as was found by survey to have been covered by the old grant was restored to the holder thereof on the original terms, which included perpetual exemption from revenue.

25. *Inspections.*—During the year the Financial Commissioner inspected the district revenue offices at Tavoy, Mergui and Kyauksè, the revenue record room at Kyauksè, the town lands office at Mandalay, and the subdivisional and township offices at Kyauktan, Shwegyin and Kyauksè.

Deputy Commissioners both in Upper and Lower Burma generally did an adequate amount of inspection of subordinate offices, and there were few revenue offices that did not receive at least one visit of inspection during the year, either by the Commissioner or the Deputy Commissioner. Out of a total of 350 revenue offices and record rooms, 296 were inspected by Deputy Commissioners and 108 by Commissioners.

Subdivisional Officers inspected altogether 85 township offices out of a total of 185 (excluding 9 which are subordinate to no subdivisional office). This is an

* *Zayat.*—Rest-house.

† *Thugyisa.*—See note on page 28.

improvement on the record of the previous year, but in the majority of districts Subdivisional Officers still carried out little or no regular inspection work.

The district offices at Bhamo and Mogôk, the subdivisional offices at Shwebo and Kindat, and the township offices at Akyab, An, Cheduba, Taikkyi, Paungdè, Palaw, Bôkpyin, Mawlu, Mogôk, Wetlet and Homalin were unfavourably commented on in the course of inspection.

26. *Concluding remarks.*—Mr. Eales wishes to place on record his appreciation of the valuable assistance given him in the revenue administration by all Commissioners of Divisions. A very large number of officers have been commended by Commissioners and Deputy Commissioners. Among these the officers who appear to have most distinguished themselves are :—

Deputy Commissioners.—Colonel Cronin, Messrs. Grahame, Arnold, Smyth and Wallace, Maung Myat Tun Aung, C.I.E., Mr. Hardiman, Majors Nethersole and Owens, Captain Roberts and Major BiggWither.

Subdivisional Officers.—Maung San Aung, A.T.M., Captains Butterfield and Hodgins, Maung Tun Win, Mr. Street, Maung Po The (1), B.A., Maung Myat Tha Gyaw, K.S.M., T.D.M., Mr. Fogarty, Maung Po Hla (5), A.T.M., Maung Po Thi, A.T.M., Maung Po Te (2), K.S.M., A.T.M., Maung Ngwe Kaing, K.S.M., A.T.M., Maung Po Kyu, K.S.M., A.T.M., Maung Lu Gale (4), Maung Byaung (2), Mr. Rajan, Mr. J. J. Phipps, Maung Tin (1), A.T.M., Maung Hla Bu (1), B.A., Mr. J. St. C. Saunders, Maung Paw Shan, Maung Thin, A.T.M., Mr. W. L. Barretto, B.A., Maung Ba Kin (2), Maung Tin (2), K.S.M., A.T.M.

Akunwuns and Inkunwuns.*†—Maung Tha Tun Aung, B.A., Mr. Vaillant, Maung Ba Thin, B.A., Maung Po Hla (1), Maung Tin Baw, Mr. E. Richard, B.A., Maung Ba Tôk (*Inkunwun*), Maung Maung (10), Maung Ba Hlaing (2), Maung Tun Ya, A.T.M., Maung Shwe Law, Maung Maung (5), Maung Po Than (2), Maung Nyein (1) (*Inkunwun*), Maung Gale (2), Maung Myat Thin (2), A.T.M., Maung Shu Pe, Maung Kyaw U (2), Maung Sein Bwin, and Maung Aung Thein.

Township Officers.—Maung Mra Tha, Maung E Cho (2), Maung Gyi (2), Maung Hla Pe, Maung Aung Dun, Maung Po Saing (1), Maung Myaing (2), Maung Naung, Maung Lu Gale (5), Maung Thi La, Maung Po Saing (2) Maung Chit Maung, Mr. G. Po Ka, Maung Bo (2), Mr. H. Shircore, Maung Kan, A.T.M., Maung San Gyaw, Maung Po Thin (3), Maung Maung Gyi, Maung Kyaw Gaung, Maung Ba Shin (2), Maung So Min (2), Maung Maung (6), and Maung Po Chit.

The Financial Commissioner also records that the following officers distinguished themselves by good work in connection with the revenue administration during the year :—

Maung Tun Lwin, K.S.M., Headquarters Assistant, Hanthawaddy (Syriam), Mr. G. Blake, Assistant Collector, Rangoon, and Maung Shwe Zan Aung, on special duty for acquisition proceedings and tenure inquiries.

By order,

I. G. LLOYD,

The 3rd November 1913. *Secretary to the Financial Commissioner, Burma.*

* *Akunwun.*—An officer of the Provincial or Subordinate Civil Service in charge of a district revenue office under the Deputy Commissioner.

† *Inkunwun.*—See note on page 15.

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STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1913 (Paragraphs 4—6 of Report, pages 3—7).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	821,168	...	19,09,614	...	122	...	19,09,492	...
Northern Arakan	11,770	...	8,472	...	...	...	7,415	1,057
Kyaukpyu ...	207,981	470	3,05,394	460	1,431	10	3,03,825	138
Sandoway ...	84,377	...	1,36,957	...	212	...	1,36,745	...
PEGU ... Rangoon Town ...	8,432	15	31,660	...	...	15	31,652	8
Hanthawaddy ...	811,696	...	28,58,845	...	76,389	...	27,82,328	128
Insein ...	534,833	105	14,37,678	102	13,790	3	14,23,888	...
Pegu ...	815,243	3,506	19,18,342	2,644	1,877	862	19,16,429	36
Tharrawaddy ...	528,075	347	11,98,093	108	908	239	11,96,699	486
Prome ...	375,764	32	5,80,184	29	4,153	3	5,75,983	48
IRRAWADDY Bassein ..	731,462	...	16,14,478	...	570	...	16,13,908	...
Henzada ...	589,186	59	14,05,698	50	618	9	14,04,831	249
Myaungmya ...	671,744	431	20,08,041	42	1,512	389	20,06,265	264
Ma-ubin ...	450,562	...	14,12,415	...	46,939	...	13,65,476	...
Pyapôn ...	646,978	...	19,33,153	...	4,091	...	19,29,062	...
TENASSERIM Toungoo ...	437,466	525	8,59,306	285	4,495	240	8,54,758	53
Salween ...	26,034	80	29,944	29	29	51	29,803	112
Thatôn ...	745,827	281	14,89,535	...	2,933	281	14,85,111	1,491
Amherst ...	527,710	7,457	9,33,430	2,814	3,238	4,643	9,30,192	...
Tavoy ...	141,124	1,516	3,21,914	95	188	1,348	3,21,470	329
Mergui ...	117,546	...	2,84,241	...	2,790	...	2,81,451	...
MAGWE ... Thayetmyo ...	235,221	13,052	3,07,808	96	1,514	12,956	3,03,242	3,052
Pakôkku ...	419,190	2,615	6,21,665	7	456	2,608	6,20,820	389
Minbu ...	228,142	1,493	2,80,904	6	1,057	1,487	2,75,069	4,778
Magwe ...	370,010	32	4,15,856	...	164	32	4,14,600	1,092
MANDALAY... Mandalay ...	167,234	931*	3,70,355	21	3,445	910	3,66,871	39
Bhamo ...	30,629	...	60,865	...	72	...	60,793	...
Myitkyina ...	...	90	64,800	...	379	90	64,421	...
Katha ...	176,033	...	2,27,612	...	298	...	2,27,314	...
Ruby Mines ...	6,419	...	19,671	...	28	...	19,643	...
SAGAING ... Shwebo ...	460,720	218	4,32,170	218	773	...	4,31,397	...
Sagaing ...	454,443	...	4,77,181	...	28	...	4,77,153	...
Lower Chindwin	432,737	12	4,41,763	...	90	12	4,41,593	80
Upper Chindwin	30,638(*a*)	...	2,05,846	...	53	...	2,05,793	...
MEIKTILA ... Kyauksè ...	187,461	..	1,90,872	...	3,296	...	1,87,576	...
Meiktila ...	341,070	...	3,95,767	...	2,543	...	3,93,224	...
Yamèthin } † ...	184,434	...	2,15,644	...	71	...	2,15,573	...
Pyinmana } † ...	125,883	...	2,98,799	...	302	...	2,98,487	10
Myingyan ...	587,313	334	4,69,940	35	61	299	4,69,879	...
Total ... 1912-13 ...	...	33,601*	2,81,74,912	7,041	1,80,915	26,487	2,79,80,231	13,839
1911-12 ...	...	32,439	2,61,05,725*	10,481	7,10,971	21,946	2,53,61,165*	33,601*

(*a*) Mingin Subdivision only. | * Revised figures. | † Subdivisions.

STATEMENT III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1913 (Paragraph 8 of Report, pages 9—11).

Division and District.	Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	157,061	..	5,87,532	...	2,391	...	5,85,141	...
Northern Arakan	5,186	...	5,186	...	2	...	5,184	...
Kyaukpyu ...	41,964	...	1,56,004	...	2,566	...	1,53,438	...
Sandoway ...	21,793	...	79,942	...	1,029	...	78,913	...
PEGU ... Hanthawaddy ...	90,266	...	3,45,635	...	7,674	...	3,37,961	...
Insein ...	57,325	...	2,39,266	...	4,913	...	2,34,353	...
Pegu ...	91,530	1,109	3,75,733	1,027	7,280	82	3,66,890	1,563
Tharrawaddy ...	82,137	...	3,70,303	...	14,735	...	3,55,657	1
Prome ...	70,198	...	2,96,748	...	4,352	...	2,92,396	...
IRRAWADDY Bassein ...	91,024	..	4,04,145	...	8,110	...	3,96,335	...
Henzada ...	110,053	...	4,87,520	...	9,732	...	4,77,788	...
Myaungmya ...	76,379	...	3,27,568	...	11,063	...	3,16,211	294
Ma-ubin ...	63,677	...	2,72,310	...	12,501	...	2,59,809	...
Pyapôn ...	63,959	...	2,61,058	...	7,350	...	2,53,708	...
TENASSERIM Toungoo ...	74,583	...	3,04,886	...	6,034	...	2,98,787	65
Salween ...	10,022	...	20,041	...	74	...	19,967	...
Thatôn ...	88,707	...	3,64,413	...	10,175	...	3,54,238	...
Amherst ...	67,619	...	2,76,999	...	2,024	...	2,74,975	...
Tavoy ...	29,522	...	1,16,696	...	1,705	...	1,14,991	...
Mergui ...	27,154	...	94,568	...	1,651	...	92,917	...
MAGWE ... Thayetmyo ...	51,633	..	2,27,295	...	2,256	...	2,25,039	...
Railway Company's employés ...	...	492*	28,314	...	...	492	27,748	566
Irrawaddy Flotilla Company's employés.	...	...	4,941	...	...	...	4,941	...
Total ... 1912-13	1,371,792	1,601	56,47,493	1,027	1,17,617	574	55,27,387	2,489
1911-12	1,350,422	315	55,81,602*	108	1,33,207	207	54,46,794*	1,601*

* Revised figures.

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1913 (*Upper Burma only*) (Paragraph 10 of Report, pages 11—13).

Division and District.	Number of households assessed.	Demand. Arrears.	Demand. Current.	Remissions. Arrears.	Remissions. Current.	Collections. Arrears	Collections. Current.	Outstandings.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAGWE .. Pakôkku ...	86,276	289	4,30,744	203	5,018	86	4,25,694	32
MAGWE .. Minbu ...	55,725	26	2,43,175	22	4,540	4	2,38,553	82
MAGWE .. Magwe ...	71,913	23	2,66,445	...	3,068	23	2,63,241	136
MANDALAY .. Mandalay ...	44,056	...	2,75,060	...	3,831	...	2,71,229	...
MANDALAY .. Bhamo ...	12,108	16	1,08,245	7	1,469	9	1,06,693	83
			19,952*		815*	...	19,137*	...
MANDALAY .. Myitkyina ...	18,385	...	62,785	...	1,183	...	61,602	...
			23,199*		...	..	23,199*	...
MANDALAY .. Katha ...	42,737	...	2,30,771	...	1,031	...	2,29,740	...
			3,299*		...	..	3,299*	...
MANDALAY .. Ruby Mines ..	9,565	...	70,665	...	879	...	69,786	...
			10,000*		...	...	10,000*	..
SAGAING ... Shwebo ‡ ...	80,217	...	3,07,465	...	3,234	...	3,04,231	...
SAGAING ... Sagaing ‡ ...	64,034	..	3,07,977	...	1,459	...	3,06,518	...
SAGAING ... Lower Chindwin ...	66,120	..	2,51,168	...	1,661	..	2,49,504	3
SAGAING ... Upper Chindwin ..	31,104	117	2,68,902	72	1,696	45	2,67,206	...
			500*				500*	...
MEIKTILA ... Kyauksè ,	34,241	...	1,48,581	...	1,407	...	1,47,174	...
MEIKTILA ... Meiktila ..	56,608	...	2,31,408	...	3,315	...	2,28,093	...
MEIKTILA ... Yamèthin † ...	35,349	...	1,32,180	...	2,908	...	1,29,272	...
MEIKTILA ... Pyinmana † ...	26,110	..	1,07,744	...	1,071	...	1,06,073	...
MEIKTILA ... Myingyan ..	93,419	11	2,88,255	...	3,276	11	2,84,979	...
Railway Company's employés ...	...	810†	18,472	...	...	810	18,182	290
Irrawaddy Flotilla Company's employés.	...	...	4,941	...	...	...	4,941	...
Total ... 1912-13 ...	827,967	1,292†	38,11,933	304	42,461	988	37,68,846	626
Total ... 1911-12 ...	817,297	581	37,46,563†	38	49,156	543	36,96,115†	1,292†

* Tribute. | † Revised figures. | ‡ Subdivisions.

STATEMENT IV-A.—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June* 1913 (Paragraph 9 of Report, page 11).

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen.	Poverty and old age.	Immigrants.	Persons assessed to income-tax.	Others.	Total.
1	2	3	4	5	6	7	8	9
ARAKAN ... Akyab ...	729	1,092	1,061	10,303		268	...	13,453
ARAKAN ... Northern Arakan	244	8	39	91		18	4	404
ARAKAN ... Kyaukpyu ...	352	432	477	6,277		83	3	7,624
ARAKAN ... Sandoway ...	453	260	220	2,451	...	120	86	3,596
PEGU ... Hanthawaddy ...	729	1,210	503	7,073	...	328	61	9,904
PEGU ... Insein ...	699	762	408	4,581	...	182	20	6,652
PEGU ... Pegu ...	1,071	1,183	426	4,744	...	610	117	8,151
PEGU ... Tharrawaddy ...	1,224	761	661	9,399	...	362	183	12,590
PEGU ... Prome ...	675	652	620	9,196	...	192	68	11,403
IRRAWADDY Bassein ...	479	723	715	7,386	...	401	87	9,791
IRRAWADDY Henzada ...	593	1,350	651	11,656	1	412	154	14,823
IRRAWADDY Myaungmya ...	441	708	645	6,234	...	650	8	8,686
IRRAWADDY Ma-ubin ...	510	972	410	5,937	...	666	10	8,505
IRRAWADDY Pyapôn ...	480	699	400	3,988	...	632	...	6,199
TENASSERIM Toungoo ...	338	775	796	5,665	38	193	88	7,893
TENASSERIM Salween ...	279	69	90	64	...	32	...	534
TENASSERIM Thatôn ...	941	1,248	428	9,076	1	287	92	12,073
TENASSERIM Amherst ...	641	1,431	384	7,393	...	196	25	10,070
TENASSERIM Tavoy ...	619	748	218	4,187	...	168	4	5,944
TENASSERIM Mergui ...	513	336	170	2,495	48	158	4	3,724
MAGWE ... Thayetmyo ...	476	593	708	6,619	...	80	28	8,504
Total ... 1912-13 ...	12,486	16,018	10,030	124,815	88	6,044	1,042	170,523
Total ... 1911-12 ...	12,178	15,660	10,029	121,968	137	5,616	1,093	166,681

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June* 1913 (*Upper Burma only*) (Paragraph 11 of Report, page 13).

Division and District.		Government servants and pensioners.	Priests and school-masters.	Village headmen and *Ywa-sayes.*	Poverty.	Immi-grants.	Newly married couples.	*Ywa-gaungs.*	Others.	Total.
1		2	3	4	5	6	7	8	9	10
MAGWE ...	Pakôkku ...	694	1,811	1,717	6,488	2	1,364	469	229	13,074
	Minbu ...	875	1,071	820	2,771	2	701	460	174	6,873
	Magwe ...	634	1,020	1,006	2,031	...	624	578	20	5,913
MANDALAY ...	Mandalay ...	1,128	1,244	790	2,844	1	679	431	20	7,137
	Bhamo ...	284	182	314	767	62	209	62	27	1,907
	Myitkyina ...	392	139	247	196	205	119	19	23	1,340
	Katha ...	1,034	807	1,025	1,034	19	682	345	85	5,081
	Ruby Mines ..	414	248	259	385	1	124	67	339	1,817
SAGAING ...	Shwebo ...	1,113	1,794	1,338	3,582	...	1,571	591	484	10,473
	Sagaing ...	701	1,656	750	3,406	6	835	346	709	8,409
	Lower Chindwin	728	1,559	966	4,967	7	745	407	223	9,602
	Upper Chindwin	909	747	794	1,553	15	363	269	972	5,622
MEIKTILA ...	Kyauksè ...	803	807	646	2,310	...	413	266	110	5,385
	Meiktila ...	993	1,356	976	2,376	...	580	508	1,168	7,957
	Yamèthin ...	756	1,008	1,286	3,812	6	1,098	490	366	8,822
	Myingyan ...	812	1,783	1,565	5,107	57	1,126	477	312	11,239
Total ...	1912-13	12,620	17,232	14,499	43,639	383	11,232	5,785	5,261	110,651
	1911-12	12,137	17,476	14,564	45,426	332	12,284	5,753	4,842	112,814

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1913 (*Lower Burma only*) (Paragraph 12 of Report, page 13).

Division and District.		Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab ...	1,157	...	8,054	...	73	...	7,981	...
	Kyaukpyu ...	303	...	1,828	...	7	...	1,821	...
PEGU ...	Prome ...	1,884	...	18,878	...	329	...	18,495	54
IRRAWADDY	Bassein ...	681	...	18,847	...	199	...	18,648	...
	Henzada ...	2,579	...	19,367	...	1,365	...	18,002	...
TENASSERIM ...	Toungoo ...	437	...	13,371	..	276	...	13,095	...
MAGWE ...	Thayetmyo ...	240	...	8,871	...	190	...	8,661	20
Total ...	1912-13	7,281	...	89,216	...	2,439	...	86,703	74
	1911-12	7,250	...	89,011	...	2,233	...	86,778	...

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1913 (Paragraph 13 of Report, pages 14—16).

Division and District.	Demand.			Remissions.		Collections.		Outstandings.
	Arrears.	From net licenses.	From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab	...	23,670	1,456	...	2	...	25,124	...
Northern Arakan	...	...	...	...	...	...	...	...
Kyaukpyu	...	15,174	...	...	...	...	15,174	...
Sandoway	120	6,286	744	120	...	...	7,030	...
PEGU ... Rangoon Town	...	6,438	...	...	...	...	6,438	...
Hanthawaddy	...	21,578	33,552	...	...	...	55,130	...
Insein	..	7,388	1,37,665	..	...	...	1,45,053	...
Pegu	2,640	7,068	2,33,575	...	4,019	2,640	2,35,327	1,897
Tharrawaddy	...	5,380	2,32,297	...	650	..	2,37,027	...
Prome	8,048	4,364	41,185	...	...	8,048	45,549	...
IRRAWADDY ... Bassein	...	7,183	2,85,766	...	...	...	2,92,949	...
Henzada	173	10,133	2,04,908	173	1,039	...	2,14,002	...
Myaungmya	...	13,542	1,37,990	...	2,429	...	1,49,103	...
Ma-ubin	387	10,094	6,54,507	387	1,691	...	6,62,910	...
Pyapôn	7,124	12,215	1,31,967	4,729	310	2,395	1,43,872	...
TENASSERIM ... Toungoo	...	3,879	84,417	...	189	...	88,107	...
Salween	...	79	55	...	...	...	134	...
Thatôn	...	13,625	41,180	...	100	...	54,705	...
Amherst	...	13,009	2,545	...	...	...	15,554	...
Tavoy	...	19,779	6,665	...	...	...	26,444	...
Mergui	...	68,607	63,900	...	305	...	1,32,202	...
MAGWE ... Thayetmyo	...	4,703	2,145	...	...	...	6,848	...
Pakôkku	156	2,803	10,645	156	...	...	13,448	...
Minbu	...	5,876	23,350	...	...	...	29,226	...
Magwe	...	2,354	1,870	...	...	...	4,224	...
MANDALAY ... Mandalay	50	448	1,64,585	...	270	50	1,63,468	1,295
Bhamo	...	696	30,719	...	...	...	31,415	...
Myitkyina	52	1,379	20,650	...	6,875	52	15,154	...
Katha	...	336	97,987	...	6,366	...	91,957	...
Ruby Mines	...	177	6,390	...	...	...	6,567	...
SAGAING ... Shwebo	...	1,064	11,372	...	1,250	...	11,186	...
Sagaing	...	2,124	84,100	...	2,304	...	83,390	530
Lower Chindwin	...	2,186	9,818	...	...	...	12,004	...
Upper Chindwin	...	4,005	10,916	...	146	...	14,775	..
MEIKTILA ... Kyauksè	...	242	1,315	...	...	...	1,557	...
Meiktila	...	...	...	...	...	...	...	...
Yamèthin	...	1,076	8,700	..	...	..	9,776	...
Myingyan	...	6,281	10,727	...	...	...	17,008	...
Total ... 1912-13 ..	18,750	3,05,841	27,89,663	5,565	27,945	13,185	30,63,837	3,722
1911-12 ..	5,442	2,75,583	27,01,689	3,379	18,246	2,063	29,40,276	18,750

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June* 1913
(Paragraph 14 of Report, pages 17 and 18).

Division and District.		Rent of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under Village Act.	Survey fees for *pattas*.	Other miscellaneous Land Revenue.	Total.
			"Other minerals."	Petroleum, rubies, jade and amber.				
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan	Akyab ...	904	857	2,925	14,819	1,064	1,970	22,539
	Northern Arakan ...	...	...	..	4	...	..	4
	Kyaukpyu ...	74	1,595	1,350	612	5,122	439	9,192
	Sandoway ...	124	242	64	387	249	373	1,439
Pegu	Rangoon Town ...	...	490	...	...	...	1,358	1,848
	Hanthawaddy ...	27,498	1,324	...	6,245	107	347	35,521
	Insein ..	19,708	1,215	...	6,311	338	615	28,187
	Pegu ...	25,687	740	...	8,757	6,087	660	52,831
	Tharrawaddy ...	1,069	3 5	...	13,193	...	4.1	14,988
	Prome ...	2,776	797	674	22,911	...	211	27,369
Irrawaddy	Bassein ...	10,611	1,110	...	8,259	80	1,379	21,439
	Henzada ...	7,512	1,506	1,403	56,104	...	383	60,998
	Myaungmya ...	8,410	1,075	...	8,703	42	484	18,714
	Ma-ubin ...	8,856	1,175	...	8,149	...	428	18,608
	Pyapôn ...	12,220	...	105	7,090	550	1,048	21,013
Tenasserim	Toungoo ...	12,880	505	..	8,612	404	833	23,234
	Salween ...	...	3,142	...	305	...	6	3,453
	Thatôn ...	2,870	9,571	...	6,105	4,439	386	23,371
	Amherst ...	394	5,307	...	4,980	2,101	593	13,375
	Tavoy ...	137	1,05,152	...	833	241	930	1,07,299
	Mergui ..	1,239	28,290	...	1,180	3,421	148	34,284
Magwe	Thayetmyo ...	2,326	696	17,159	3,841	16	49	24,087
	Pakôkku ...	1,348	1,687	86,742	5,377	...	553	95,707
	Minbu ...	1,249	5,611	52,715	15,061	35	2,057	70,728
	Magwe ...	9,680	452	20,70,032	10,555	...	362	20,91,081
Mandalay	Mandalay ...	22,210	2,194	...	3,341	22	8,149	35,916
	Bhamo ...	2,425	1,726	...	370	...	151	4,072
	Myitkyina ...	3,379	1,754	12,495	558	35	64	18,285
	Katha ...	5,893	911	500	2,324	8	76	9,712
	Ruby Mines ...	2,132	282	3,22,524	665	...	131	3,25,734
Sagaing	Shwebo ...	4,259	322	1,920	8,249	12	208	15,070
	Sagaing ...	1,816	2,010	638	8,180	3	638	13,291
	Lower Chindwin	1,285	335	...	4,659	...	149	6,428
	Upper Chindwin	1,370	307	1,770	1,184	118	155	4,904
Meiktila	Kyauksè ...	2,642	907	...	4,356	25	98	8,028
	Meiktila ...	4,814	485	...	9,086	...	192	14,577
	Yamèthin ...	4,426	480	...	22,067	16	561	27,559
	Myingyan ...	2,382	308	7,44,028	6,933	...	314	7,54,055
Total	1912-13 ...	2,26,605	1,84,980	33,17,044	2,90,561	25,435	26,915	40,71,540
	1911-12 ...	1,97,615	2,35,633	28,69,325	2,50,559	17,509	33,424	36,04,065

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June* 1913
(Paragraph 20 of Report, pages 26 and 27).

Division and District.		Number of								Amount of Arrears.	
		Notices.	Warrants of arrest.	*Warrants of attachment of property.*		*Persons*		*Sales of property.*		For realization of which application was made.	Realized.
				Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1		2	3	4	5	6	7	8	9	10	11
										Rs.	Rs.
Arakan	Akyab ...	842	226	100	257	81	...	3	34	10,841	10,183
	Northern Arakan ...	10	...	...	...	...	...	...	...	8	6
	Kyaukpyu ...	220	291	194	53	116	..	6	...	6,086	4,562
	Sandoway ...	75	30	5	7	35	19	...	2	946	794
Pegu	Rangoon Town ...	3,948	98	9	1,420	...	...	...	20	37,315	34,515
	Hanthawaddy ...	2,335	934	163	651	107	...	10	181	47,737	37,777
	Insein	4,334	996	331	825	203	..	9	135	36,429	31,457
	Pegu	653	46	75	102	5	...	...	11	40,708	34,351
	Tharrawaddy ...	2,909	203	61	342	54	...	1	14	15,587	6,437
	Prome	719	349	246	319	104	3	2	56	15,679	13,457
Irrawaddy	Bassein	1,155	328	406	563	43	...	7	100	1,32,518	1,23,319
	Henzada ...	1,225	504	244	515	155	3	54	89	19,600	11,493
	Myaungmya ...	730	319	29	251	127	...	4	6	21,432	17,856
	Ma-ubin ...	808	202	147	677	75	...	102	30	49,646	32,392
	Pyapôn	679	830	213	458	2	...	2	28	72,285	63,088
Tenasserim	Toungoo ...	2,165	114	59	712	15	...	...	36	31,982	25,455
	Salween ...	...	...	...	...	...	...	...	...	...	...
	Thatôn	904	403	76	264	236	...	2	61	13,028	8,206
	Amherst ...	1,109	210	44	231	65	...	...	84	13,202	9,999
	Tavoy	310	149	10	92	128	...	1	14	3,182	2,214
	Mergui	127	46	2	98	...	...	...	28	2,479	1,384
Magwe	Thayetmyo ...	1,101	193	32	110	82	5	...	24	5,301	4,197
	Pakôkku ...	800	67	90	5	26	1	...	...	11,486	8,486
	Minbu	758	4	27	5	2	...	...	...	11,363	9,063
	Magwe	465	4	2	2	2	...	...	...	12,954	2,783
Mandalay	Mandalay ...	1,190	57	144	20	14	1	5	2	47,649	43,381
	Bhamo	72	...	25	...	...	...	1	...	1,711	1,503
	Myitkyina ...	60	...	7	...	...	...	1	...	2,093	1,769
	Katha	116	...	19	3	...	...	...	...	12,086	5,380
	Ruby Mines ...	72	1	16	3	...	...	...	...	914	833
Sagaing	Shwebo	1,406	118	163	14	108	...	1	...	36,220	21,048
	Sagaing ...	194	6	12	20	6	...	1	1	4,723	3,735
	Lower Chindwin ...	575	13	5	17	2	...	...	...	4,553	3,343
	Upper Chindwin ...	29	8	1	...	8	...	...	...	2,019	1,628
Meiktila	Kyauksè ...	249	...	...	...	...	...	...	...	1,733	1,284
	Meiktila ...	885	10	118	41	2	...	1	5	5,211	4,291
	Yamèthin ...	1,534	73	137	...	9	...	2	...	11,928	8,845
	Myingyan ...	102	3	...	...	...	...	...	...	946	917
Total	1912-13	34,865	6,835	3,212	8,077	1,812	32	215	961	7,43,580	5,91,431
	1911-12	38,767	9,873	4,190	12,054	2,873	56	279	1,920	9,30,741	7,42,651

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1913 (Paragraph 21 of Report, page 27).

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.		Number of *thugyis.*	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *thugyi.*
1		2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab	3	6,930	1,530	5,400	5,165	1,722
	Northern Arakan ...	...	...	...	...	..	...
	Kyaukpyu ...	18	16,600	4,072	12,528	12,273	682
	Sandoway ...	2	1,477	419	1,058	1,289*	644
PEGU ...	Rangoon Town ...	6	2,352	...	2,352	2,291	382
	Hanthawaddy ...	7	33,155	8,098	25,057	22,013	3,145
	Insein	6	23,146	6,690	16,456	16,456	2,743
	Pegu ...	1	6,667	1,632	5,035	4,904	4,904
	Tharrawaddy ...	6	22,960	5,132	17,828	16,752	2,792
	Prome ...	10	12,262	3,737	8,525	8,525	852
IRRAWADDY	Bassein	10	19,109	5,163	13,946	13,664	1,366
	Henzada ...	13	30,604	9,043	21,561	21,561	1,659
	Myaungmya ...	3	13,579	3,806	9,773	9,773	3,258
	Ma-ubin ...	2	4,593	882	3,711	3,592	1,796
	Pyapôn ...	2	5,161	1,568	3,593	3,593	1,796
TENASSERIM	Toungoo ...	2	3,535	776	2,759	2,759	1,379
	Salween ...	6	4,861	...	4,861	4,861	810
	Thatôn	1	3,298	975	2,323	2,323	2,323
	Amherst ...	13	12,587	2,259	10,328	9,975	767
	Tavoy	8	6,035	1,361	4,674	4,501	563
	Mergui	...	...	...	...	...	...
MAGWE ...	Thayetmyo ...	11	11,438	683	10,755	10,755	978
Total ...	1912-13 ...	130	2,40,349	57,826	1,82,523	1,77,025	1,362
	1911-12 ...	158	2,68,429	71,757	1,96,672	1,89,307	1,198

* Includes commission for 1911-12.

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1913 (Paragraph 21 of Report, pages 27 and 28)—*concluded.*

PART II.—*Village Headmen's Commission.*

Division and District.	Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1	2	3	4	5
		Rs.	Rs.	Rs.
ARAKAN ... Akyab	971	1,39,345	1,38,359	142
Northern Arakan ...	18	1,260	1,104	61
Kyaukpyu ...	268	22,752	22,690	85
Sandoway ...	207	16,510	16,588*	80
PEGU ... Rangoon Town ...	...	...	...	...
Hanthawaddy ...	434	91,203	90,587	209
Insein	334	50,578	50,578	151
Pegu	398	88,278	87,845	221
Tharrawaddy ...	515	63,464	63,356	123
Prome	533	41,684	41,684	78
IRRAWADDY ... Bassein	620	76,132	75,412	122
Henzada	519	69,376	69,258	133
Myaungmya ...	567	98,472	98,192	173
Ma-ubin	388	54,286	54,156	140
Pyapôn	380	75,991	75,991	200
TENASSERIM ... Toungoo	620	67,106	67,170†	108
Salween	1	115	115	115
Thatôn	422	92,044	91,633	217
Amherst	274	60,921	60,921	222
Tavoy	151	22,163	21,497	142
Mergui	170	27,199	27,199	160
MAGWE ... Thayetmyo ...	610	42,223	42,223	69
Pakôkku	860	1,02,978	1,02,897	120
Minbu	377	67,160	65,301	173
Magwe	499	64,565	64,355	129
MANDALAY ... Mandalay	396	71,793	71,202	180
Bhamo	241	16,781	16,781	70
Myitkyina ...	170	13,799	13,627	80
Katha	497	44,736	44,736	90
Ruby Mines ...	153	8,750	8,678	57
SAGAING ... Shwebo	639	1,26,457	1,26,457	198
Sagaing	304	74,011	73,851	243
Lower Chindwin ...	376	68,223	68,223	181
Upper Chindwin ...	371	47,530	47,526	128
MEIKTILA ... Kyauksè	332	64,481	64,397	194
Meiktila	423	62,650	61,115	144
Yamêthin	650	79,073	78,907	121
Myingyan	589	75,182	75,138	128
Total ... 1912-13 ...	15,277	21,89,271	21,79,749	143
1911-12 ...	14,983	19,65,299	19,51,238	130

* Includes commission for 1911-12.

† Excess is due to an error in calculation an order for its refund has been made.

STATEMENT X.—*Area granted or leased during the year ended the 30th June* 1913
(Paragraph 22 of Report, pages 28 and 29).

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religious edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyisa*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres.
ARAKAN ...	Akyab	240·000	13·4300	1·460	...
	Northern Arakan	...	...	...	...
	Kyaukpyu ...	5,075·200	2·9700	·680	...
	Sandoway ...	242·390	6·5800	...	...
PEGU ...	Rangoon Town ...	18·525	...	...	...
	Hanthawaddy ...	817·590	7·0480	·880	13·51
	Insein	2,492·694	4·1568	15·950	13·33
	Pegu	1,782·240	27·7500	2·560	44·00
	Tharrawaddy ...	...	13·6970	·190	24·18
	Prome	...	4·1600	...	...
IRRAWADDY ...	Bassein ..	4·420	7·7700	4·870	...
	Henzada ...	106·920	17·9990	·900	92·37
	Myaungmya ...	286·960	2·3970	1·160	10·00
	Ma-ubin ...	...	8·9500	1·280	58·82
	Pyapôn ...	...	4·2300	5·720	...
TENASSERIM ...	Toungoo ...	2,701·700	32·7560	...	123·15
	Salween ...	336·100	...	...	...
	Thatôn ...	5,823·010	25·7160	1·500	...
	Amherst ...	3,768·200	12·5290	...	...
	Tavoy ...	3,418·150	3·7830	...	...
	Mergui ...	3,616·000	5·1420	16·310	...
MAGWE ...	Thayetmyo ...	55·100	1·1970	...	...
	Pakôkku ...	218·700	3·0200	1·770	...
	Minbu ...	323·850	2·6100	·010	..
	Magwe ...	...	9·1100	...	50·00
MANDALAY ...	Mandalay ...	9·910	2·2200	...	23·95
	Bhamo ...	...	6·1700	...	...
	Myitkyina ...	1,066·870	1·5700	...	105·11
	Katha ...	164·330	20·3430	2·500	...
	Ruby Mines ...	8·130	·1270	...	4·24
SAGAING ...	Shwebo ...	...	1·6060	...	...
	Sagaing ...	12·510	...	...	151·73
	Lower Chindwin	...	1·1990	·650	...
	Upper Chindwin	4·700	3·3300	·103	6·12
MEIKTILA ...	Kyauksè ...	...	6·3600	1·330	...
	Meiktila ...	...	11·6900	...	...
	Yamèthin ...	5·880	5·5420	4·030	...
	Myingyan ...	...	...	...	...
Total ...	1912-13	32,600·079	277·1578	63·853	720·51
	1911-12	45,239·130	230·0333	30·889	469·60

STATEMENT X-A.—*Total value of assignments of Land Revenue during the year ended the 30th June* 1913 (Paragraph 23 of Report, page 29).

Division and District.	Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1	2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE ... Pakôkku ...	5,753 5 0	...	...	5,753 5 0
MAGWE ... Minbu ...	146 12 7	...	...	146 12 7
MAGWE ... Magwe ...	...	50 0 0	...	50 0 0
MANDALAY ... Mandalay ...	290 4 0	34 9 0	...	324 13 0
MANDALAY ... Bhamo ...	3,307 7 11	...	...	3,307 7 11
MANDALAY ... Myitkyina ...	844 4 6	157 10 6	...	1,001 15 0
MANDALAY ... Katha ...	2,672 7 7	...	4 12 0	2,667 11 7
MANDALAY ... Ruby Mines ...	1,331 2 3	3 0 0	...	1,334 2 3
SAGAING ... Shwebo ...	331 12 7	...	...	331 12 7
SAGAING ... Sagaing ...	32 15 0	122 15 11	...	155 14 11
SAGAING ... Upper Chindwin ...	2,012 9 4	8 8 0	...	2,021 1 4
MEIKTILA ... Kyauksè ...	158 15 0	...	...	158 15 0
MEIKTILA ... Meiktila ...	326 14 3	...	...	326 14 3
MEIKTILA ... Yamèthin ...	818 15 6	...	...	818 15 6
MEIKTILA ... Myingyan ...	3,666 1 6	...	...	3,666 1 6
Total, A ...	21,693 15 0	376 11 5	4 12 0	22,065 14 5
B.—FOR OTHER PURPOSES.				
ARAKAN ... Akyab ...	342 15 3	35 0 0	...	377 15 3
ARAKAN ... Kyaukpyu ...	87 2 8	7 10 9	...	94 13 5
ARAKAN ... Sandoway ...	40 5 2	9 12 10	...	50 2 0
PEGU ... Rangoon Town ...	3,604 14 2	...	...	3,604 14 2
PEGU ... Hanthawaddy ...	151 7 0	30 11 7	...	182 2 7
PEGU ... Insein ...	314 4 8	92 6 10	...	406 11 6
PEGU ... Pegu ...	1,173 3 10	74 6 10	0 11 0	1,246 15 8
PEGU ... Tharrawaddy ...	1,216 6 6	29 7 4	...	1,245 13 10
PEGU ... Prome ...	252 5 2	39 13 3	...	292 2 5
IRRAWADDY ... Bassein ...	195 1 8	26 10 2	...	221 11 10
IRRAWADDY ... Henzada ...	682 15 9	36 9 10	...	719 9 7
IRRAWADDY ... Myaungmya ...	330 8 8	34 5 7	...	364 14 3
IRRAWADDY ... Ma-ubin ...	425 7 1	36 4 6	...	461 11 7
IRRAWADDY ... Pyapôn ...	231 2 0	7 5 0	...	238 7 0
TENASSERIM ... Toungoo ...	464 12 3	89 2 0	...	553 14 3
TENASSERIM ... Salween ...	12 5 8	...	...	12 5 8
TENASSERIM ... Thatôn ...	311 0 7	59 5 0	...	370 5 7
TENASSERIM ... Amherst ...	2,033 3 5	95 2 0	...	2,128 5 5
TENASSERIM ... Tavoy ...	47 10 4	8 7 0	...	56 1 4
TENASSERIM ... Mergui ...	51 7 5	77 6 0	...	128 13 5
MAGWE ... Thayetmyo ...	157 13 4	1 15 7	...	159 12 11
MAGWE ... Pakôkku ...	1,398 9 2	15 13 0	...	1,414 6 2
MAGWE ... Minbu ...	3,542 3 7	4 6 0	...	3,546 9 7
MAGWE ... Magwe ...	79 4 6	17 3 0	...	96 7 6
MANDALAY ... Mandalay ...	696 6 6	27 5 7	20 0 0	703 12 1
MANDALAY ... Bhamo ...	94 15 1	9 4 2	...	104 3 3
MANDALAY ... Myitkyina ...	718 0 6	2 5 7	...	720 6 1
MANDALAY ... Katha ...	249 1 4	20 8 1	0 6 0	269 3 5
MANDALAY ... Ruby Mines ...	84 4 1	6 0 0	...	90 4 1
SAGAING ... Shwebo ...	783 15 11	1 11 7	...	785 11 6
SAGAING ... Sagaing ...	1,726 11 6	...	...	1,726 11 6
SAGAING ... Lower Chindwin ...	26 13 3	1 3 4	...	28 0 7
SAGAING ... Upper Chindwin ...	446 2 4	21 3 7	...	467 5 11
MEIKTILA ... Kyauksè ...	644 5 5	48 1 7	...	692 7 0
MEIKTILA ... Meiktila ...	166 15 9	13 13 7	...	180 13 4
MEIKTILA ... Yamèthin ...	453 11 2	43 10 1	...	497 5 3
MEIKTILA ... Myingyan ...	8,029 6 8	...	...	8,029 6 8
Total, B ...	31,267 7 4	1,024 7 3	21 1 0	32,270 13 7
Total ... 1912-13 ...	52,961 6 4	1,401 2 8	25 13 0	54,336 12 0
Total ... 1911-12 ...	51,807 10 0	1,155 0 4	1 4 0	52,961 6 4

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June 1913* (Paragraph 17 of Report, page 23).

District.	Sales.		Mortgages				Redemptions.
			During the year of report.		At the end of the year.		
	Area.	Amount of purchase-money or value of consideration.	Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	Area redeemed during the year.
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	31,389	14,44,890	15,906	4,69,322	35,444	9,35,413	10,496
Kyaukpyu	1,645	53,845	1,680	37,915	9,070	2,31,162	735
Sandoway	1,801	94,941	634	19,436	1,772	45,389	151
Insein	38,350	19,78,321	15,282	6,21,541	86,916	31,31,204	14,415
Hanthawaddy (Syriam) ...	57,244	38,89,699	35,417	19,60,035	149,387	68,61,964	29,160
Pegu	57,040	24,60,749	31,357	12,90,000	96,684	33,95,013	12,639
Tharrawaddy	35,261	21,10,322	4,861	1,81,939	40,553	16,60,750	6,948
Prome	10,686	9,50,891	10,106	7,48,719	26,606	19,82,265	832
Bassein	40,837	12,18,352	22,625	5,20,927	96,968	21,74,426	20,960
Henzada	21,490	14,68,382	11,829	5,65,991	51,635	22,63,832	5,664
Myaungmya	46,532	16,35,216	33,375	9,96,318	127,441	35,11,892	23,457
Ma-ubin	31,279	14,86,957	21,321	7,93,955	106,186	39,87,522	17,860
Pyapôn	72,999	29,33,367	55,638	16,39,941	183,422	53,73,760	30,439
Toungoo	20,544	9,50,009	12,671	4,36,117	81,140	23,43,068	3,646
Thatôn	32,561	9,92,559	12,035	4,83,844	48,758	21,62,979	5,007
Amherst	19,489	8,22,644	8,179	3,15,089	27,743	12,52,634	4,463
Tavoy	4,186	4,76,621	1,388	64,326	9,016	5,07,307	791
Mergui	2,436	1,27,258	1,084	62,150	4,151	1,52,839	210
Thayetmyo	1,222	84,135	136	9,100	160	10,170	5
Pakôkku	2,499	2,44,517	43	42,660	36	47,886	368
Minbu	773	69,286	217	7,390	283	12,390	6
Magwe	668	34,400	15	500	...	...	...
Mandalay	11,014	3,36,235	2,290	27,184	1,652	47,433	199
Katha	29	386	244	2,286	244	2,286	26
Shwebo	5,313	1,78,198	52	1,345	574	13,911	22
Sagaing	3,331	1,93,908	236	12,536	292	17,565	383
Lower Chindwin ...	1,521	73,384	14	325	24	780	...
Upper Chindwin ...	179	19,825	...	...	...	...	...
Kyauksè	8,944	1,98,712	2,104	55,326	11,430	5,24,426	1,822
Meiktila	500	29,742	647	11,075	3,405	74,574	...
Yamèthin	8,605	4,22,197	2,515	1,09,370	12,519	6,48,223	932
Myingyan	3,263	99,105	65	3,250	65	3,250	...
Total for 1912-13 ...	573,630	2,70,79,053	303,966	1,14,89,912	1,213,576	4,33,76,313	191,636
Total for 1911-12 ...	494,007	2,31,36,841	268,471	93,82,222	1,134,817*	4,02,70,647	178,331

* Revised figure.

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ended the 30th June* 1913 (Paragraph 18 of Report, page 24).

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists.	Non-agriculturists.		Number of cases in which the land has been let continuously		Number of tenants who have rented their lands continuously		Area let at full rents.	Amount of money for which rented.
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.					Acres.	Rs.
Akyab ...	619,900	58,073	144,767	6,299	17,599	2,876	21,109	216,511	23,30,032
Kyaukpyu ...	160,282	12,952	5,538	575	1,942	335	2,077	12,195	84,397
Sandoway ...	52,826	2,738	2,593	618	2,089	439	2,320	10,279	83,711
Insein ...	382,769	32,249	121,362	2,727	6,308	862	8,480	213,280	25,58,470
Hanthawaddy (Syriam).	483,306	82,840	261,084	5,891	5,306	2,459	9,689	413,509	71,27,713
Tharrawaddy ...	407,048	36,856	62,721	5,129	10,967	1,313	13,783	151,397	26,52,609
Pegu ...	588,359	22,868	161,992	4,372	9,530	1,121	13,091	364,868	35,28,340
Prome ...	354,182	7,791	13,791	1,829	4,020	1,023	5,650	34,875	3,76,076
Bassein ...	623,315	39,179	63,298	3,899	7,762	1,351	12,790	254,615	25,76,483
Henzada ...	521,719	20,162	39,049	7,048	10,414	3,277	16,560	193,840	27,97,813
Myaungmya ...	543,785	47,364	80,926	4,057	8,517	1,061	12,312	273,805	46,54,934
Ma-ubin ...	312,117	63,764	77,104	3,418	4,129	825	6,681	145,039	21,61,618
Pyapôn ...	426,550	72,122	148,272	3,994	5,736	990	9,187	307,893	46,88,103
Toungoo ...	362,759	31,107	60,119	3,228	5,632	1,016	7,853	148,976	21,81,116
Thatôn ...	570,033	114,755	16,901	1,768	3,021	336	4,488	146,233	16,82,836
Amherst ...	446,433	20,424	35,578	1,633	3,969	481	4,624	80,824	9,99,651
Tavoy ...	96,473	6,109	23,956	2,091	1,939	779	3,291	35,817	5,77,561
Mergui ...	110,445	14,064	23,736	483	658	203	931	8,041	65,620
Thayetmyo ...	156,965	5,237	5,337	...	1	...	1	10	40
Pakôkku ...	719,309	11,245	14,044	217	376	404	701	6,875	31,759
Minbu ...	376,271	39,036	37,391	427	428	215	733	5,486	1,12,926
Magwe ...	921,792	13,875	14,920	32	329	117	798	3,162	12,640
Mandalay ...	229,392	4,213	21,613	672	508	586	1,828	11,898	1,62,488
Katha ...	210,082	998	664	53	123	41	160	1,918	19,250
Shwebo ...	981,160	18,013	21,857	...	77	...	91	389	4,072
Sagaing ...	695,545	25,359	29,629	105	210	83	232	2,004	6,391
Lower Chindwin ...	635,907	97,493	50,141	51	519	25	543	2,047	12,386
Upper Chindwin ...	27,645	8,257	5,219	23	37	27	50	181	979
Kyauksè ...	237,441	6,744	14,747	172	97	188	227	5,791	45,167
Meiktila ...	651,403	1,981	8,139	52	71	263	413	428	5,448
Yamèthin ...	470,075	21,914	23,568	1,583	2,584	470	3,507	38,721	6,04,783
Myingyan ...	1,169,906	25,230	18,748	516	900	923	1,220	11,581	27,803
Total for 1912-13...	14,545,194	965,012	1,608,804	62,962	115,798	24,089	165,420	3,102,488	4,21,73,215
Total for 1911-12..	14,493,567*	972,044	1,596,839	58,787	110,851	22,943	157,966	2,930,981	4,25,71,920

* Revised figure.

STATEMENT XIII.—*Agricultural advances during the*

District.	Principal.									
	Outstanding at the comencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	6,191	15,975	22,166	16,416	...	15,935	15,935	6,231	...	844
Northern Arakan ...	...	6,900	6,900	...	...	...	...	6,900	...	...
Kyaukpyu	24,864	33,765	58,629	24,503	214	19,968	20,182	38,447	170	4,553
Sandoway	2,754	4,400	7,154	1,322	...	1,653	1,653	5,501	...	...
Insein	1,785*	...	1,785	1,785	50	1,235	1,285	500	...	500
Hanthawaddy (Syriam)...	...	...	...	...	...	...	...	...	...	...
Pegu	21,870	18,130	40,000	36,445	...	22,670	22,670	17,330	10,645	13,775
Tharrawaddy ...	77,487	58,820	1,36,307	1,16,157	2,708	91,326	94,034	42,273	19,556	10,602
Prome	57,267	60,700	1,17,967	72,756	...	70,627	70,627	47,340	2,692	1,530
Bassein	16,407*	12,880	29,287	18,417	..	18,816	18,816	10,471	225	...
Henzada	4,164	10,225	14,389	7,940	...	7,293	7,293	7,096	...	648
Myaungmya ..	17,644	22,400	40,044	21,817	...	20,170	20,170	19,874	60	3,177
Ma-ubin	23,575	26,000	49,575	27,241	800	27,148	27,948	21,627	977	267
Pyapôn	13,881	23,600	37,481	35,225	52	31,861	31,913	5,568	...	3,469
Toungoo	30,140	39,150	69,290	46,025	...	32,247	32,247	37,043	882	13,733
Thatôn	7,090	14,175	21,265	19,928	...	15,051	15,051	6,214	...	4,876
Salween	1,450	...	1,450	1,085	...	1,085	1,085	365	...	...
Amherst	12,372*	18,275	30,647	18,385	...	14,547	14,547	16,100	4,000	4,811
Tavoy	10,260	9,000	19,260	10,560	...	10,460	10,460	8,800	...	100
Mergui	6,010	4,150	10,160	8,220	...	8,045	8,045	2,115	...	175
Thayetmyo	76,611	25,400	1,02,011	60,027	...	44,433	44,433	57,578	2,873	12,657
Pakôkku	42,302	43,000	85,302	47,692	...	44,650	44,650	40,652	775	1,302
Minbu	15,110	17,750	32,860	13,557	...	15,701	15,701	17,159	...	...
Magwe	21,949*	27,900	49,849	24,833	...	21,913	21,913	27,936	9,416	...
Mandalay	29,060	11,798	40,858	18,720	90	14,385	14,475	26,383	1,449	3,172
Bhamo	16,311*	8,250	24,561	13,894	50	10,558	10,608	13,953	175	1,750
Myitkyina	20,326	7,790	28,116	19,027	...	12,012	12,012	16,104	2,300	4,715
Katha	13,055	13,300	26,355	12,674	...	12,618	12,618	13,737	73	...
Ruby Mines	19,953	7,500	27,453	7,902	...	7,499	7,499	19,954	120	193
Shwebo	1,14,014	94,345	2,08,359	95,230	...	79,047	79,047	1,29,312	1,424	15,636
Sagaing	15,800	42,760	58,560	30,743	...	30,125	30,125	28,435	...	840
Lower Chindwin ...	61,760	69,260	1,31,020	62,304	...	62,107	62,107	68,913	639	197
Upper Chindwin ..	42,991	31,480	74,471	28,539	...	27,898	27,898	46,573	64	768
Kyauksè	49,804	31,604	81,408	50,341	...	47,051	47,051	34,357	3,823	1,454
Meiktila	1,60,756	5,000	1,65,756	1,08,784	...	60,137	60,137	1,05,619	47,178	3,430
Yamèthin	43,464	85,000	1,28,464	80,841	...	56,288	56,288	72,176	10,030	16,600
Myingyan	51,008	60,350	1,11,358	55,213	...	53,668	53,668	57,690	2,745	...
Total for 1912-13 ...	11,29,485*	9,61,032	20,90,517	12,14,548	3,964	10,10,227	10,14,191	10,76,326	1,22,291	1,25,774
Total for 1911-12 ...	9,48,068	9,66,660	19,14,728	10,35,640	3,830	7,82,200	7,80,930	11,28,698	1,83,872	1,31,604

* Corrected

official year 1912-13 (Paragraph 19 of Report, pages 24 and 25).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year.	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	1,022	1,025	...	936	936	...	89	...	16,871	...	933
...	...	...	...	...	...	...	..	...	...	...	...
12	2,245	2,257	38	1,764	1,802	21	556	252	21,732	191	5,109
310	177	487	...	203	203	...	..	...	1,856	...	...
188	25	213	39	74	113	...	100	89	1,309	...	600
...	...	...	...	...	...	...	...	...	...	...	..
1,035	1,323	2,358	...	1,166	1,166	447	614	...	23,836	11,092	14,389
1,175	4,858	6,033	125	5,383	5,508	...	663	2,833	96,709	19,556	11,265
2,402	5,418	7,820	...	5,619	5,619	...	141	...	76,246	2,692	1,671
2,380	1,361	3,741	...	1,364	1,364	13	...	...	20,180	238	..
265	638	903	...	605	605	...	70	...	7,898	...	718
1,165	1,428	2,593	...	1,518	1,518	...	241	...	21,688	60	3,418
1,620	2,177	3,797	40	2,230	2,270	..	10	840	29,378	977	277
960	1,399	2,359	131	1,918	2,049	...	164	183	33,779	...	3,633
1,914	3,070	4,984	...	2,540	2,540	...	934	...	34,787	882	14,667
133	879	1,012	..	847	847	...	177	...	15,898	...	5,053
...	78	78	...	78	78	...	...	...	1,163	...	...
762	1,414	2,176	..	1,108	1,108	300	380	...	15,655	4,300	5,191
606	651	1,257	...	689	689	...	10	...	11,149	...	110
318	472	790	...	485	485	...	9		8,530	...	184
6,092	4,355	10,447	...	4,621	4,621	...	1,144	...	4,90,954	2,873	13,801
3,118	3,803	6,921	..	3,870	3,870	34	64	...	48,520	809	1,366
...	1,093	1,093	...	1,291	1,291	...	...	...	16,992	...	...
1,327	1,512	2,839	20	1,875	1,895	...	...	20	23,788	9,416	...
334	1,936	2,270	96	1,993	2,089	...	300	186	16,378	1,449	3,472
260	1,006	1,266	10	1,192	1,202	...	102	60	11,750	175	1,852
593	1,046	1,639	..	1,110	1,110	...	529	..	13,122	2,300	5,244
...	1,116	1,116	...	1,109	1,109	10	...	...	13,727	83	...
2,022	984	3,006	...	991	991	...	17	...	8,490	120	210
1,672	8,668	10,340	...	9,244	9,244	...	1,256	...	88,291	1,424	16,892
1,050	2,448	3,498	..	2,405	2,405	...	55	...	32,530	...	895
5	5,186	5,191	...	5,175	5,175	...	16	...	67,282	639	213
3,656	3,446	7,102	...	3,432	3,432	...	80	...	31,330	64	848
3,454	3,998	7,452	..	3,915	3,915	...	47	...	50,966	3,823	1,501
10,049	6,774	16,823	..	6,799	6,799	...	161	..	66,936	47,178	3,591
3,460	5,781	9,241	...	4,831	4,831	...	881	...	61,119	10,030	17,481
3,440	4,585	8,025	...	4,456	4,456	...	...	...	58,124	2,745	...
55,780	86,372	1,42,152	499	86,836	87,335	825	8,810	4,463	10,97,063	1,23,116	1,34,584
42,821	71,667	1,14,488	79	72,439	72,518	1,331	9,669	3,909	8,54,639	1,85,203	1,41,273

figure.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

District.	Principal									
	Outstanding at commencement of the year.	Advanced during the year	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	...	..	...	...	...	...	...	...	...	...
Northern Arakan	...	...	...	...	...	...	...	...	...	...
Kyaukpyu	...	...	...	...	...	...	...	...	...	...
Sandoway ..	...	...	...	...	...	...	...	...	...	..
Insein	...	...	...	...	..	...	..	...	..	...
Hanthawaddy (Syriam) ...	...	...	...	...	...	...	...	...	...	...
Pegu	...	...	...	...	...	...	...	...	...	...
Tharrawaddy	...	...	...	...	...	...	...	...	...	...
Prome	4,060	...	4,060	1,940	...	1,740	1,740	2,320	...	200
Bassein	...	...	...	...	...	...	...	...	..	...
Henzada	...	...	...	...	..	...	...	...	...	...
Myaungmya	2,993	...	2,993	1,343	...	...	..	2,993	1,343	...
Ma-ubin	...	...	...	...	...	...	...	...	...	...
Pyapôn	...	...	...	...	...	...	...	...	...	...
Toungoo	...	1,000	1,000	1,000	...	500	500	500	500	...
Thatôn	152	3,625	3,777	3,140	...	2,976	2,976	801	...	239
Salween	...	...	...	...	...	...	...	...	...	...
Amherst	4,758	2,100	6,858	2,276	...	1,601	1,601	5,257	...	675
Tavoy	...	1,000	1,000	500		...	...	1,000	...	500
Mergui	...	...	..	...	...	...	...	...	...	...
Thayetmyo	4,872	3,650	8,522	4,184	...	2,062	2,062	6,460	312	1,761
Pakôkku	...	...	...	...	...	...	...	...	...	...
Minbu	...	...	...	...	...	...	...	...	...	...
Magwe	...	...	...	...	...	...	...		...	...
Mandalay	...	...	...	...	...	...	...	...	...	...
Bhamo	...	...	...	...	...	...	...	...	...	...
Myitkyina	1,190	...	1,190	540	..	139	139	1,051	76	325
Katha	...	200	200	...	...	...	...	200	...	...
Ruby Mines	211	...	211	67	...	67	67	144	...	...
Shwebo	...	...	...	...	...	...	...	...	...	...
Sagaing	...	...	...	...	...	..	...	...	...	...
Lower Chindwin	...	..	...	...	...	...	...	...	...	...
Upper Chindwin	...	...	...	...	...	...	.	...	...	...
Kyauksè	...	...	...	...	...	...	...	...	...	...
Meiktila	1,300	...	1,300	400	...	400	400	900	...	...
Yamèthin	...	...	...	...	...	...	...	...	...	...
Myingyan	1,200	4,600	5,800	1,200	...	1,000	1,000	4,800	200	...
Total for 1912-13 ...	20,736	16,175	36,911	16,590	...	10,485	10,485	26,426	2,431	3,700
Total for 1911-12 ...	27,645	8,275	35,920	17,305	500	14,542	15,042	20,878	3,014	1,533

during the official year 1912-13 (Paragraph 19 of Report, page 25).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year.	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	...	...	...
...	...	...	...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
512	193	705	..	203	203	...	60	...	1,943	...	260
...	...	...	...	...	..	...	...	...	..	...	...
...	...	...	...	...	...	...	...	...	...	...	...
252	126	378	...	...	...	126	...	...	...	1,469	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	50	50	...	50	50	...	...	...	550	500	...
5	173	178	...	160	160	...	23	...	3,136	...	262
...	...	...	...	...	...	...	...	...	...	...	...
659	401	1,060	...	256	256	...	145	...	1,857	...	820
...	50	50	...	...	...	..	50	...	...	...	550
...	...	...	...	...	...	...	...	...	...	...	...
380	464	844	...	323	323	...	200	...	2,385	312	1,961
..	...	...	...	...	...	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	...	...	...
...	...	...	.	...	...	...	...	...	...	...	...
...	...	..	. .	...	...	...	...	...	...	...	...
26	57	83	..	31	31	...	52	...	170	76	377
...	...	...	...	...	..	...	...	...	...		...
21	10	31	...	10	10	..	...	...	77	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	..	...	...	...	...	...	...	...	...	...	...
...	...	..	...		...	...	...	...	...	...	...
...	...	...	..	...	...	...	...	...	...	'	...
...	...	...	...	...	..	..	..	...	..	...	...
220	65	285		65	65	...	...	...	465	...	...
...	...	...	...	..	...	...	...	...	...	...	...
75	121	196	...	111	111	10	..	...	1,111	210	...
2,150	1,710	3,860	...	1,209	1,209	136	530	...	11,694	2,567	4,230
2,646	1,440	4,086	25	1,604	1,629	67	235	525	16,146	3,081	1,768

STATEMENT XIII-B —*Account of Local Government with Agriculturist Borrowers during the official year* 1912-13 (Paragraph 19 of Report, pages 24 and 25).

	Particulars.	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
	1	2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	1. Outstanding at commencement of the year ...	11,29,485	20,736	11,50,221
	2. Advanced during the year	9,61,032	16,175	9,77,207
	3. Total advanced ...	20,90,517	36,911	21,27,428
	4. Amount due for collection within the year (including arrears).	12,14,548	16,590	12,31,138
	5. Remitted during the year	3,964	.....	3,964
	6. Collected during the year	10,10,227	10,485	10,20,712
	7. Total remitted and collected ...	10,14,191	10,485	10,24,675
	8. Balance outstanding at the end of the year ...	10,76,326	26,426	11,02,752
	9. Amount suspended by competent authority ...	1,22,291	2,431	1,24,722
	10. Amount overdue	1,25,774	3,700	1,29,474
INTEREST	11. Arrears of interest suspended and overdue at commencement of the year.	55,780	2,150	57,930
	12. Interest falling due within the year	86,372	1,710	88,082
	13. Total interest for collection within the year ..	1,42,152	3,860	1,46,012
	14. Remitted during the year	499	.....	499
	15. Collected during the year	86,836	1,209	88,045
	16. Total remitted and collected ...	87,335	1,209	88,544
	17. Suspended by competent authority ...	825	136	961
	18. Arrears of interest overdue at end of the year ...	8,810	530	9,340
TOTAL PRINCIPAL AND INTEREST.	19. Remitted during the year	4,463	....	4,463
	20. Collected during the year	10,97,063	11,694	11,08,757
	21. Under suspension at end of the year	1,23,116	2,567	1,25,683
	22. Overdue at end of the year	1,34,584	4,230	1,38,814

STATEMENT XIII-C.—*Loans made under the Agriculturists' and Land Improvement Loans Acts during the official year* 1912-13 (Paragraph 19 of Report, pages 24 and 25).

	Amount advanced to Local Government by Government of India.			Interest payable for the year by Local Government to Government of India at 3½ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	11,29,485	10,76,326	11,02,905	38,601
Land Improvement Loans Act	20,736	26,426	23,581	825
Total ...	11,50,221	11,02,752	11,26,486	39,426

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year ending* 1912-13 (Paragraph 19 of Report, pages 24 and 25).

	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
1	2	3	4
	Rs.	Rs.	Rs.
1. Interest payable for the year by the Local Government to the Government of India.	38,601	825	39,426
2. Interest collected during the year	86,836	1,209	88,045
3. Balance of interest accruing to the Local Government, *i.e.*, difference between (1) and (2).	48,235	384	48,619
4. Remissions of principal during the year	3,964	... ...	3,964
5. Net result (profit or loss) for the year 1912-13	+44,271	+ 384	+44,655
6. Net result for previous years 1911-12	+32,266	+ 255	+32,521
1910-11	+29,174	+ 303	+29,477
1909-10	+38,696	+1,573	+40,269
1908-09	+46,230	+ 706	+46,936
1907-08	+35,382	+ 110	+35,492
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishments for well-boring or other outlay incurred from current revenue in connection with *takavi* transactions.	.....	.....	.....

STATEMENT XV.—*Progress of Settlement Operations during the year*

District.	No. of Party.	Period of Settlement operations.		Area for Settlement.		Area soil classified at the beginning of the year (before 1st July 1912).	
		From	Number of years.	Total.	Occupied.	Total.	Occupied.
1	2	3	4	5	6	7	8
				Sq. miles.	Acres.	Sq. miles.	Acres.
Amherst (Second Circuit) ...	1	November 1910 ...	2	1,280	301,000	1,280	301,000
Bassein (Second Circuit) ...	1	November 1912 ...	2	1,368	530,000	...	...
Insein (First Circuit) ...	2	November 1910 ...	2(*a*)	1,012	413,000	1,012	413,000
Rangoon Town	2	September 1912 ...	½(*a*)	29	8,000	...	...
Henzada	2	November 1912 ..	2	1,808	587,000	...	...
Myingyan	3	October 1909 ...	4	2,900	1,195,000	2,000(*d*)	824,000(*d*)
Myaungmya (First Circuit) ...	4	November 1910 ...	2	642	238,000	642	238,000
Bassein (First Circuit) ...	4	November 1912 ...	1	683	211,000	...	...
Yamèthin (Pyinmana Circuit) ...	5	November 1910 ...	2(*b*)	562	144,000	562	144,000
Toungoo	5	November 1910 ...	3(*b*)	1,483	420,000	855(*e*)	222,000
Pegu (First Circuit)	6	November 1911 ...	2(*c*)	1,105	327,000	550(*f*)	174,000
Insein (Second Circuit Hlègu) ..	6	November 1912 ...	2(*c*)	305	131,000	...	...
Pyapôn (First Circuit) ...	6	November 1912 .	1(*c*)	139	43,000	...	...
		Total ...	...	13,316	4,548,000	6,901	2,316,000

(*a*) Operations in Insein District and Rangoon Town combined Cost of Rangoon Town operations cannot be separated.
(*b*) Operations in Yamèthin and Toungoo combined. Expenditure of Party from November 1910 to October 1911 debited to Yamèthin (paragraph 214, Settlement Report) rest to Toungoo.
(*c*) Operations in Pegu, Insein (Hlègu) and Pyapôn combined. Expenditure allocated in proportion to occupied area classified in each district.

STATEMENT XVI.—*Financial Results of Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which Settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Cultivated.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
Shwebo Canal (First Settlement) ...	14th November 1910 ...	525	251,336	47,162	7,15,635	7,62,797
Meiktila (Second Settlement) ...	February 1911 ...	1,679	649,459	1,56,681	4,49,548	6,06,229
Yamèthin (Pyinmana Subdivision), (mostly second and some first Settlement).	4th November 1912 ...	562	144,132	98,167	2,66,325	3,64,492
Amherst. (Mostly second and some first Settlement).	8th October 1912 ...	1,280	301,000	...	3,78,747	3,78,747
Insein (third Settlement) ...	11th January 1913 ...	1,012	413,000	...	11,83,711	11,83,711
	Total ...	5,058	1,758,927	3,02,010	29,93,966	32,95,976

G. B. C. P. O.—No. 186, F. C., 9(*h*), 4-6-1914—502—A. deS.

ending the 30th June 1913 (Paragraph 15 of Report, pages 19—22).

Area soil classified during the year (1st July 1912 to 30th June 1913).		Expenditure		Total cost to 30th June 1913		Remarks.
Total.	Occupied.	At the beginning of the year (before 1st July 1912).	During the year (1st July 1912 to 30th June 1913).	Per square mile.	Per occupied acre.	
9	10	11	12	13	14	15
Sq. miles.	Acres.	Rs.	Rs.	Rs	Annas.	
...	...	1,27,450	23,679	118	8	Complete figures. Mostly first but some second Settlement.
782	274,000	...	56,624	41	2	In progress. Mostly third Settlement. Small area of first Settlement.
...	...	1,38,894	22,163	159	6	Complete figures. Partly second and partly third Settlement.
29	8,000	...	...	...	...	Completed. Cost included in Insein Settlement. Partly first and partly third Settlement.
881	316,000	...	54,945	30	1	In progress. Third Settlement.
900	371,000	2,50,800	1,06,760	123	5	Approaching completion. First regular Settlement.
...	...	1,04,820	15,649	188	8	Complete figures. Partly second and partly third Settlement.
683	211,000	...	45,618	67	3	Approaching completion. Mostly second but some third Settlement.
...	...	77,345	...	138	9	Complete figures. Mostly second but some first Settlement.
628	198,000	1,408	80,049	55	3	Approaching completion. Second Settlement.
553	153,000	54,433	51,638	96	5	Approaching completion. Mostly third but some first Settlement.
97	54,000	...	18,225	60	2	In progress. Third Settlement.
139	43,000	...	14,512	104	5	Approaching completion. First Settlement
4,694	1,628,000	7,55,152	4,89,862	146(*g*)	7½(*g*)	

(*d*) Revised figures for work done in Myingyan in previous years.
(*e*) Revised figures for work done in Toungoo in previous years.
(*f*) Revised figures for work done in Pegu (first Circuit) in previous years.
(*g*) Figures for districts in which Settlements were completed.

ended the 30th June 1913 (Paragraph 15 of Report, pages 19—22).

Sanctioned Revenue Demand.			Increase or decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		
35,270	7,30,923	7,66,193	+ 3,396	+ ·45	Takes effect from the 1st August 1912.
2,20,343	5,22,816	7,43,159	+1,36,930	+ 22·6	Takes effect from the 1st October 1912.
1,05,745	3,68,653	4,74,398	+1,09,906	+ 30·2	Takes effect from the 1st July 1913.
...	5,17,304	5,17,304	+1,38,557	+ 36·6	
...	15,37,511	15,37,511	+3,53,800	+ 29·9	
3,61,358	36,77,207	40,38,565	+7,42,589	+ 22·5	

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1914

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1915

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RESOLUTION

ON THE

REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

FOR THE YEAR ENDED THE 30TH JUNE 1914.

Extract from the Proceedings of the Government of Burma in the Land Revenue Department—
No. 2R.-1 of the 9th January 1915.

READ—

(i) The Season and Crop Report of Burma for the year ended the 30th June 1914, submitted with letter No. 129—2R.-7 of the 11th July 1914 from the Commissioner of Settlements and Land Records, Burma.

(ii) Report on the Operations of the Department of Agriculture, Burma, for the year ended the 30th June 1914, submitted with letter No. 288—5R.-74 of the 17th November 1914 from the Assistant Secretary to the Financial Commissioner, Burma.

(iii) Report on the Land Records Administration of Burma for the year ended the 30th June 1914, submitted with letter No. 344—2R.-11 of the 26th September 1914 from the Commissioner of Settlements and Land Records, Burma.

(iv) Report on the Land Revenue Administration of Burma for the year ended the 30th June 1914, submitted with letter No. 282—5R.-41 of the 10th November 1914 from the Secretary to the Financial Commissioner, Burma.

Season and Crop Report.

RESOLUTION.—The agricultural season of 1913-14 was no exception to the rule that an increase in the areas occupied and under cultivation usually follows a prosperous year, but it was exceptional in that it fell little short of its predecessor in prosperity. The occupied area rose by over a quarter of a million acres to just under 18 millions of which 14⅛ millions were cultivated or 290,000 acres more than in 1912-13. The area cropped more than once (526,110 acres) was 20 per cent. greater, and both the area fallowed and the area over which crops failed to mature were less than in the previous year. In some respects, however, the season, though much above the average, failed to reach the high standard of its predecessor. The rice crop was light, the price fell as the season advanced and speculators were hard hit. The extent to which the high price prevailing for rice during the past few years has enriched the country was shown by the ability displayed during the year in holding up the crop for a better market,—so much so, that at the date of writing when the new crop is beginning to reach the market there are still considerable quantities of the old grain outstanding. Cotton and groundnut covered 112,000 acres of the increased area under cultivation and their combined area was a fourth greater than in 1912-13. The area under the former crop reached 300,000 acres while groundnut just fell short of 250,000 acres.

Land Revenue Administration Report.

2. The revenue returns under the various heads dealt with in the *Land Revenue Administration Report for the 12 months ended the 30th June 1914* reflect the favourable character of the season. The total demand rose by 13½ lakhs to 462½ lakhs—a notable increase in view of the rise of 28 lakhs of

the previous year. Rs. 3·65 lakhs were remitted and, with the exception of Rs. 25,000 outstanding, the whole amount was accounted for by the 30th June 1914. Part of the increased demand was due to three new land revenue settlements which came into force from the 1st July 1913. Throughout the province the revenue was collected with even greater ease than in the previous year, the number of warrants of arrest and of attachment of property falling by nearly a third. The marked increase in the fishery revenue is attributed largely to the issue of leases for long terms and the Lieutenant-Governor considers that this practice might be prescribed as a general rule in cases where the value of fisheries is capable of enhancement by means of improvements which only a long-term lessee can be expected to undertake. The collection of the bulk of the land revenue proper during the six weeks between the date on which it fell due and the end of the financial year indicates energy and efficiency on the part of District Revenue Officers but it should be borne in mind that the longer the period over which collection is spread the less the interference with the market caused by compulsory sales of produce to obtain the means of paying the demand. The considerable increase in the area of land mortgaged during the year, combined with the enhanced mortgage value as compared with the previous year, testifies not only to the prevalence of a speculative spirit among land owners but to the return of confidence in land as an investment.

Land Records Administration Report.

3 If the Land Revenue Administration Report bears testimony to the energy and efficiency of District Revenue Officers the Land Records Administration Report reveals them in a less satisfactory light. In the Resolution on these Reports for the year 1911-12 Sir Harvey Adamson remarked that, with a few notable exceptions, District Officers do not devote sufficient time to the field work of supplementary survey and he desired Commissioners of Divisions to take serious notice of any tendency to neglect this all-important duty. In the Resolution for 1912-13 he observed with regret that, despite a considerable increase in the total number of *kwins* in which the supplementary survey work was tested by Deputy Commissioners, only seven officers out of 33 reached double figures, while the averages of 15 and 12, respectively, attained by Subdivisional and Township Officers, though better than in the previous year were still very inadequate and he desired the Financial Commissioner to call on all officers whose *kwin* inspection was inadequate to explain their failure. In 1913-14 the number of *kwins* inspected by Deputy Commissioners fell from 282 in the previous year to 177 or from an average of 9 to an average of $5\frac{1}{2}$. Only five Deputy Commissioners reached double figures and in nine districts not a single *kwin* was inspected during the year by the head of the District. The number of *kwins* inspected by Township Officers remained much the same but the average number inspected by Subdivisional Officers fell from 15 to 13. The submission by Subdivisional Officers and Township Officers of a fortnightly return from January to March is suggested by the Commissioner of the Magwe Division as the best means of keeping before these officers the importance of the work. The Lieutenant-Governor is unwilling to add to the number of periodical returns which officers are required to submit but it is obvious from the fact that it has been necessary in three successive Resolutions to refer to the matter that such a return is called for in

the present case. The Financial Commissioner is, therefore, requested to arrange for the submission to Commissioners of such a return and for the inclusion in it of particulars of *kwins* inspected by Deputy Commissioners. The apathy which marks the attitude of most District Officers towards the Land Records administration of their districts is also shown by the lack of attention paid to the revision and extension surveys which the local staff is required to execute and by the tendency to recommend for survey by special agency areas in which the state of cultivation is not sufficiently settled to justify survey. The employment of a special staff involves considerable expenditure and should not be recommended till the head of the district after careful personal verification of the ground has satisfied himself of its necessity. It should be borne in mind that the Land Records establishment is part and parcel of the land revenue staff of the district and not a separate entity with which the executive Revenue Officers have little or no concern.

Report on the Department of Agriculture.

4. The improvement in the provincial finances due to higher revenue receipts in the years 1912-13 and 1913-14 made it possible to sanction a much needed increase in the staff of the Agricultural Department during the year and to provide some money for the capital outlay required to enlarge its sphere of usefulness. The first six District Agriculturists completed their training and were posted to their districts during the year. Application was made to the Government of India for the services of an additional Deputy Director and the proposal has been submitted for the Secretary of State's sanction. The Lieutenant-Governor is glad to learn of the continued development of castor cultivation in the Kyauksè District and of the success which so far has attended the trial sowings of Madagascar beans. The sale value of these beans in the European market is much higher than that of the common Burma bean, and if the new variety does not deteriorate its successful introduction will be a great benefit to the Province. Sir Harvey Adamson views with interest the movement in the cotton growing areas for the establishment of co-operative ginneries where each cultivator can get his own seed back and thus ensure the perpetuation of any improved strain. The War is likely to interfere with the proposed experiment in the area irrigated from the Môn Canals of growing sugar-cane under the supervision of an expert from Java. The study of the tobacco crop should be taken up by the Department at an early date and may well form one of the subjects to which the Third Deputy Director when appointed should be required to devote his attention. The area devoted to tobacco in Burma is very considerable and although past experience has proved the possibility of acclimatising exotic varieties it may well be that better results would follow from the improvement of the indigenous plant. Provision for the supervision of the growing number of school gardens has been met by the deputation to Ceylon of four Sub-Inspectors for training under the Government expert of that colony and the Lieutenant-Governor is hopeful that much good will result from this new departure.

Acknowledgments.

5. Mr. H. L. Eales, C.S I., I.C.S., Officiating Financial Commissioner, Burma, retired from the service of Government at the end of March 1914. The Lieutenant-Governor takes this opportunity of recording his appreciation of much useful work done in many

capacities by Mr. Eales in the course of his long service in Burma and especially of the tact and consideration which he invariably showed to those serving under him. Sir Frank Gates, K.C.I.E., C.S.I., I.C.S., permanent incumbent of the post of Financial Commissioner, retired from the service without returning from leave. In various capacities, as Secretary, Revenue Secretary, and Chief Secretary to the Local Government, as Commissioner, Financial Commissioner, and Additional Member of the Imperial Legislative Council, Sir Frank Gates displayed ability of a high order and his premature retirement is a distinct loss to the Province. To the Hon'ble Mr. Thompson, C.S.I., I.C.S., who succeeded Sir Frank Gates as Financial Commissioner, to Mr. H. M. S. Mathews, C.S.I., who continued at the head of the Departments of Settlements and Land Records, and to Mr. Clayton, I.C.S., who held the appointment of Director of Agriculture throughout the year, Sir Harvey Adamson desires to express his appreciation of the manner in which they filled their respective posts.

By order of the Lieutenant-Governor of Burma,

W. J. KEITH,

Offg. Revenue Secretary to the Government of Burma.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1914.

CHAPTER I.

Introductory.

The administration of the land revenue during the year which ended on the 30th June 1914 was under the control of Mr. H. L. Eales, C.S.I., officiating Financial Commissioner, until the end of March 1914, and afterwards of Mr. H. Thompson, C.S.I., who succeeded to the substantive appointment of Financial Commissioner on the retirement of Sir Frank Gates, K.C.I.E., C.S.I.

2. *Changes in law, rules, directions, etc.*—By the Decentralization Act, IV of 1914, the powers of the Local Government to appoint an officer under the Burma Boundaries Act to demarcate land in connection with a survey, and to make rules under the Act, were delegated to the Financial Commissioner. Collectors were also empowered to authorize officers subordinate to them to sign certificates of default under the Revenue Recovery Act. A consequential amendment was made in the Burma Land Revenue Directions, classes of officers to whom the duty might suitably be delegated being mentioned.

The Burma Canal Amendment Bill mentioned in the last report was introduced in the Local Legislative Council during the year, and passed as Burma Act III of 1914. It amended the Burma Canal Act, 1905, by the addition of provisions to encourage co-operation among cultivators in the construction of private embankments, and by alterations delegating to Divisional Commissioners and to the Financial Commissioner, respectively, the powers previously exercised by the Local Government of applying the Act to minor canals and confirming their records, and of making rules for their regulation.

The rules under the (Lower) Burma Land and Revenue Act regarding the assessment of fallow land were amended so as to allow greater liberality in the assessment at the minimum rate of land belonging to non-cultivators, up to a limit representing a normal allowance for fallows necessary in the course of good husbandry. The requirement of formal application for the assessment of fallow land at privileged rates was also relaxed to some extent. Consequential amendments were made in the Land Revenue Directions.

Other amendments of, or additions to, the Land Revenue Directions dealt with the procedure relating to the transfer of land to, or the acquisition of land for, the Burma Railways Company, the principles to be followed in making grants for public and religious purposes, the occupation of State land in the neighbourhood of irrigation tanks under the control of the Public Works Department, the assessment of *thathameda** on European employees of companies, and the remission and striking off of *thathameda*.

A new compilation, the Burma Irrigation Manual, containing the Burma Canal Act with the rules and instructions issued in connection therewith, was issued by the Local Government in the Public Works Department for the use of Irrigation and Revenue Officers.

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* *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area and the individual assessments are made by selected elders (*thamadis*).

A new edition of the Lower Burma Town and Village Lands Manual was issued at the beginning of the year, containing consolidated Town Land Directions for both Upper and Lower Burma, which were also issued separately. A subsequent amendment of the directions prescribed a uniform procedure for the assessment and collection of town land rents in those cases where they are credited to municipal or other local funds.

Amendments were made in the Land Acquisition Directions to explain the position and regulate the procedure of the Collector in acquisition proceedings; and to make clear the power of a municipal committee to acquire land by private treaty.

Revised Mining Rules were issued by the Government of India during the year, the main effect of the alterations being to delegate to Local Governments and to officers subordinate to them greater powers in the disposal of applications for prospecting licenses and mining leases. Orders of the Government of India regarding the issue of prospecting licenses and mining leases for dredging were embodied in the Mineral Concessions Directions. Modifications of the rules under the Upper Burma Oil Fields Regulation defined the powers of the Warden in cases where an oil-field is threatened with danger or injury owing to the methods of oil-drilling employed, or where a well becomes a source of danger from water.

3. *Total demand, collections, outstandings, etc.*—The total current demand from all heads of land revenue was Rs. 4,62,40,523, against Rs. 4,48,90,598 for the preceding year. The corresponding figures for collections were Rs. 4,58,50,793 (1913-14) and Rs. 4,44,98,638 (revised figures for 1912-13). The increase was shared by all the principal heads, but was proportionately most marked in the case of fisheries.

CHAPTER II.

Ordinary Revenue.

Statement I.

4. *Land Revenue.—Area assessed and revenue demand.*—Excluding the amounts creditable to cess and irrigation, the demand for the year 1913-14 was Rs. 2,89,50,335 against Rs. 2,81,74,912 for the previous year, an increase of Rs. 7,75,423. The year was marked, like its predecessor, by a combination of favourable agricultural conditions such as has rarely been experienced of late years. Except in the Thatôn and Amherst Districts, Lower Burma practically escaped damage by floods, and cultivation was generally extended. In Upper Burma, although the season was not quite so excellent on the whole as in 1912-13, it was still distinctly above the average in most of the important revenue-producing districts.

Central Rice Tract.—For the second year in succession, the Hanthawaddy (Syriam) and Insein Districts enjoyed immunity from serious floods, which had almost come to be regarded from the experience of the previous few years as an inevitable annual infliction. The result was an increase of assessed area amounting to 15,531 acres in Syriam and 8,000 acres in Insein. In the former district, however, the bulk of the increase in area is explained by the assessment at fallow rates of 9,000 acres of land unworked on account of floods, which under similar circumstances in the previous year had been erroneously left unassessed Elsewhere in the district the rules regarding the concession of fallow rates were applied with more liberality, and the demand in consequence remained practically the same as in the previous year, in spite of the increase in assessed area. In Insein the increase in assessed area was the result of real extensions of cultivation or re-cultivation of previously abandoned land in the lowlying tracts. Revised settlement rates were introduced during the year under review, and with the extension of cultivated area produced an increase of Rs. 3,04,021 in the demand. In Pegu cultivation continued to extend on the accretions on the right bank of the Sittang, and a considerable area of grant land came under assessment for the first time. At the same time there was less fallow land, and the demand rose by Rs. 44,071.

In Tharrawaddy the assessed area was larger by 9,078 acres than in the previous year, the cultivation of a considerably larger area than usual having been possible in the lowlying and frequently flooded tract between the Myitmaka and Irrawaddy rivers. A company financed by a firm of Chetties has for the past two years been engaged in constructing an embankment on the left bank of the Irrawaddy for the protection of this tract; and already land which has long been useless is coming under cultivation. In Prome, although cultivation was extended in all parts of the district, the area of fallow was larger than in the previous year and the demand showed a slight fall. Toungoo was again free from serious damage by floods and enjoyed a successful season, with an increase in assessed area and demand. Thatôn on the other hand had the unfortunate distinction of suffering from disastrous floods, mainly in the Pa-an Township, which caused a fall of 34,692 acres in the assessed area and of a corresponding amount in the demand.

Delta Tract.—The agricultural conditions in the five Delta districts were again generally favourable, although untimely late rain affected the outturn to some extent. As in the previous year there was little damage done by floods, and in all five districts cultivation was considerably extended. The total demand for the division rose by Rs. 2,21,897, after an increase of nearly four lakhs in the year 1912-13. The largest increases were in Pyapôn and Myaungmya. In the former of these two districts the effect of considerable extensions of cultivation was enhanced by the introduction of maximum rates of assessment in portions of the Pyapôn, Bogale and Dedayè Townships. In Ma-ubin the damage from floods was again of small importance by comparison with that frequently suffered in the past, and no areas were left unassessed for this reason. In 1912-13, 4,711 acres had been so dealt with.

Dry Zone.—Agricultural conditions in the dry zone districts were on the whole good, but fell somewhat short of those of the previous year. The introduction of enhanced settlement rates in the Pyinmana Subdivision of the Yamèthin District, however, sufficed to convert a decline in the total demand for the tract into a small increase. In Pakôkku the rains were less favourable to the *kaukgyi** crop than in 1912-13, and irrigation from the Irrawaddy was less successful. Island crops, however, were largely planted where the *kaukgyi* showed signs of failure, so that a small increase is returned both in assessed area and in demand. Greater care is reported to have been exercised in assessment, in consequence of the punishment of certain irregularities. In Minbu a comparative shortage in the early and middle rains resulted in a small decrease of demand. There was a more marked failure in the rains in Magwe, particularly in the Taungdwingyi Subdivision, where the area of land left unworked for want of rain caused some apprehension of general scarcity. The assessed area shows a drop of some 30,000 acres below that of 1912-13, and of 44,000 acres below that of 1911-12. The district has been unfortunate in having two conspicuously poor seasons when the general conditions in the rest of the Province have been distinctly above the average. In Sagaing and the Lower Chindwin the agricultural conditions were on the whole excellent, in spite of some failure of paddy crops in the riverine tracts owing to the lack of normal overflow from the Irrawaddy and the Chindwin; and both districts again show increases in assessed area and demand. In Sagaing favourable rains enabled *kaukgyi* paddy to be grown on a large area which for years previously had only produced less highly assessed crops. The cultivation of cotton also was stimulated by the high prices which had ruled in the previous year. In the eastern part of the Lower Chindwin District there was some shortage of rain, but the loss from the failure of paddy cultivation was made good by exceptionally good harvests in dry crops. In Meiktila the season was poor. The rainfall was insufficient, and irrigation failed to some extent; and though there was some increase in *kaing*† cultivation in consequence of the failure of *kaukgyi*, the assessed area shows a fall of some 40,000 acres, and the demand of Rs. 44,078. In Yamèthin, although the conditions were not quite so good as in 1912-13, there seems to have been no serious reduction of cropped area. Owing to certain changes in the method of assessment of twice-cropped areas following the recent settlement

* *Kaukgyi.*—The principal harvest.

† *Kaing.*—Cultivation of miscellaneous crops, tobacco, etc., on the banks of rivers or on islands.

operations in the Pyinmana Subdivision, a considerable increase of assessed area is shown, while the introduction of the revised settlement rates produced an increase of Rs. 58,599 in the demand. In Myingyan the early rains were again favourable and brought about a further large increase in the area under cotton, groundnut and early sesamum. The middle rains were less satisfactory, and the Kanna and Pyogan tanks did not fill early enough for thoroughly efficient irrigation. On the whole, however, the season was good. The assessed area was larger by 31,283 acres than in 1912-13, and the total demand for the district was the highest on record for twelve years.

Irrigated tract.—Mandalay enjoyed generally favourable conditions, and shows a small increase in assessed area and demand, in spite of the damage done in the Madaya Subdivision by a serious flood in October 1913, which burst the head works of the Mandalay canal and swept through a portion of the irrigated area, destroying the crops totally on some 2,000 acres and partially on some 3,000 acres. The loss was to some extent made good by the cultivation of *kaing** crops on the land where paddy had been destroyed. In Shwebo the early and middle rains were good, and the irrigation works, which were extended and improved, gave a good supply of water. Shortage in the late rains, however, combined with attacks from insect pests, reduced to some extent what would otherwise have been a bumper harvest. The assessed area was larger than in the previous year by 133,956 acres, the irrigated area by 34,155 acres, and the revenue demand (after deducting amounts creditable to the irrigation head) by Rs. 96,292. In Kyaukse also the supply of water for irrigation was timely and sufficient, and the rainfall good in the unirrigated tracts. These conditions were very similar to those of the previous year, and extensions of cultivation produced a small increase in assessed area and in revenue demand.

Northern Frontier Tract.—In Bhamo there was a decrease in the assessed area and in the revenue demand, mainly owing to the total destruction of *kaukgyi*† crops on more than 3,000 acres by hail in November 1913. Insect pests and rats also did damage. The demand was affected by a slight lowering of the commutation rate, which is based on the average market price of the crop during the past five years. In the Myitkyina District there was some extension of cultivation in the Nanyin valley of the Mogaung Township. But the effect of this extension was counterbalanced by a lower commutation rate, and the demand was practically the same as in the previous year. In Katha, as in Bhamo, there was some destruction of *kaukgyi* crops by hail, while floods did damage in the Mèza valley. There was consequently a small decrease in assessed area and demand. In the Ruby Mines District the rainfall was favourable and less damage than usual was done by floods in the riverine tract. Greater care is reported in the checking of *thugyis*'‡ estimates of outturn, and the demand was well ahead of that of the previous year. In the Mingin Subdivision of the Upper Chindwin District, the extension of cultivation was stimulated by the high price of rice in the previous year, and lands which had been abandoned were again brought under the plough. The consequent increase in demand, however, was more than counterbalanced by a decrease in the rest of the district, where supplementary survey is not in force and where the lower market price of paddy caused a drop in the amount of the tax assessed at one-tenth of the value of the estimated outturn.

Arakan Seaboard.—All the Arakan coast districts report increases of assessed area and of demand, due generally to extensions of cultivation and to the assessment of grants on which the periods of exemption had expired, but partly also in the Akyab District to revision surveys made in preparation for the settlement operations which began during the year. The three districts taken together show an increase of 18,125 acres in assessed area, and of Rs 47,246 in demand.

Tenasserim Seaboard.—In the Amherst District there was an increase of assessed area due to extensions of cultivation, the assessment of grants on the expiration of periods of exemption, and revision of survey; but this was largely counterbalanced by the relinquishment of land in the Kawkareik Subdivision on account of severe floods. The net increase in area was small; but the demand

* *Kaing.*—See note on page 3.

†*Kaukgyi.*—See note on page 3.

‡*Thugyi.*—Headman, either of a circle or of a village; but the word is frequently used alone to mean he former.

was higher by Rs. 87,346 than in the previous year, owing to the introduction of revised settlement rates in the Kawkareik Subdivision, the Yelamaing Township, and parts of the Moulmein and Amherst Townships, and to the substitution of maximum for intermediate rates in the remainder of the district. Tavoy shows small increases of assessed area and demand, following normal extensions of cultivation. But Mergui suffered heavily from an epidemic of cattle disease, so that a large area was left fallow; and although the assessed area was slightly larger than in 1912-13, the concession of privileged rates for fallow land caused a fall of Rs. 16,427 in the demand.

Thayetmyo.—In Thayetmyo the rains were poor, and much land was left unworked or failed to produce an assessable crop. *Taungya** paddy was also destroyed to a serious extent by rats in the Mindon and Minhla Townships. The assessed area was less by 23,383 acres, and the demand by Rs. 21,597, than in the previous year.

5. *Remissions.*—The total amount of current land revenue remitted was rather larger than in 1912-13, Rs. 2,05,133 against Rs. 1,80,886. The districts chiefly responsible for the increase were Amherst, Thatôn and Ma-ubin. In Amherst and Thatôn a total of Rs. 54,933 was remitted, against Rs. 6,171 in the previous year. Almost the whole of this was due to the damage done to crops by the serious floods already mentioned in the Kawkareik Subdivision and the Pa-an Township. Two Myoôks were placed on special duty to deal with the remission work in the Amherst District. In Ma-ubin Rs. 61,774 were remitted, Rs. 14,835 more than in the previous year. The increase is wholly explained by extensive damage done by rats, a pest new to the district, which accounted for the remission of Rs. 24,038 in the Pantanaw Township. Remissions on account of floods were less than in 1912-13, in spite of the fact that no areas were left unassessed on account of damage from this cause. One special Myoôk was appointed to assist the local officers in remission work. In Hanthawaddy and Insein the freedom from damage by flood is reflected in the comparative smallness of the amounts remitted, Rs. 33,131 and Rs. 8,966, respectively, against Rs. 76,389 and Rs. 13,790 in 1912-13. The reduction is the more noticeable as no areas were left unassessed on account of damage by floods in the year under review. In Insein damage by insects was responsible for a larger share of the total remissions than damage by floods. The only other district of Lower Burma in which a considerable amount was remitted on account of agricultural calamity was Mergui, where Rs. 2,548 were remitted mainly owing to the death of plough cattle from disease. Statement I.

The amounts of revenue remitted as irrecoverable and on account of erroneous assessment in Lower Burma show a fall in the first case from nearly Rs. 23,000 to just over Rs. 15,000, and in the second case from nearly Rs. 12,000 to just over Rs. 6,000.

In Upper Burma a total of rather more than Rs. 21,000 was remitted on account of floods and other calamities. The principal items making up this total were Rs. 7,307 remitted in Minbu on account of the depredations of rats, Rs. 6,647 remitted in Mandalay partly on account of floods and partly on account of shortage of rain in the upland tracts, Rs. 4,543 remitted in Katha mainly on account of damage done by hail, and Rs. 688 remitted in Shwebo on account of shortage of rain in the unirrigated areas and of damage by insects. Practically all the balance of the remissions was the result of erroneous assessment.

6. *Collections and outstandings.*—The total collections of current land revenue exceeded those of the previous year by about seven and a half lakhs, corresponding very approximately to the increase in demand. The amount outstanding at the end of the year was slightly larger than at the end of 1912-13. The work of collection was again carried on for the most part without special difficulty, thanks to the general prosperity resulting from the favourable season; and there were few districts in which any considerable amount of the original demand remained uncollected at the end of the financial year. Statement I.

* Taungya.—Hillside cultivation, generally started by burning the jungle.

In Lower Burma the only outstandings of any importance shown by individual districts at the end of the year under review were in Thatôn and Tavoy. In Thatôn, except in the flooded areas where remission was given, the crops were on the whole good, and the work of collection went well the whole of the original demand being collected by the end of the financial year. The outstandings of Rs. 7,136 at the end of the agricultural year were on supplementary assessments made on recently allotted ten-acre plots on the accretions from the Sittang river in the Kyaikto Township. It is stated that the bulk of this amount may prove irrecoverable. Tavoy shows outstandings to the amount of Rs. 1,395, the accidental result of the sickness of a Township Officer. The bulk of the amount was credited immediately after the close of the year. The returns from other districts show that district officers took full advantage of the generally favourable conditions to get in the revenue without delay. Budget exigencies did not make it necessary to issue general orders for the collection of all possible amounts within the financial year, but this was evidently the aim which all officers set before themselves. Reasonably pursued, such an aim is a useful incentive to prompt collection, the advantages of which have always been fully recognised. The Deputy Commissioner of Akyab remarks that the cultivators spend their money as soon as they get it and that difficulty in collection increases in proportion to the delay in making the demand. The Financial Commissioner concurs in this view. In Insein the work of collection met with less difficulty than in the previous year, in spite of the large enhancement due to the introduction of new settlement rates. In the Thanatpin Township of Pegu a serious outbreak of cholera put special difficulties in the way of revenue collection by causing the dispersion of a number of cultivators from the Kyaikto side, and it is to the credit of the officers concerned that there was only a trivial amount outstanding at the end of the year. In Bassein an attempt was made to complete the work of assessment in each surveyor's charge *kwin** by *kwin* according to a fixed programme spread over several months, to enable the revenue office to deal piecemeal with the assessment rolls and tax receipts instead of crowding all the work into a single month. The arrangement is reported to have considerably facilitated the punctual preparation of tax receipts. There was delay in the submission of assessment rolls in the Toungoo District. The Commissioner considers that the surveyors' charges require reduction, and proposals to that end have been made.

In Upper Burma the only important amount outstanding at the end of the year was Rs. 3,694 in Minbu. This is ascribed by the Commissioner to lateness in the preparation of the assessment rolls. A special effort to complete the work of collection with rapidity was made in the Shwebo District, and although the prevalence of non-resident landholders in some parts of the district put peculiar difficulties in the way of collection, practically the whole of the *kaukgyi*† revenue was collected by the 31st March. The Commissioner considers, however, that the people were unduly hurried in some cases. In Yamèthin, where the season was not particularly good and where enhanced rates were introduced in a portion of the district, the completion of the collection of *kaukgyi* revenue by the end of the financial year was noteworthy.

The prompt and efficient manner in which the larger land revenue was collected reflects credit on all district revenue officers and more particularly on the Township Officers, with whom rests the bulk of the responsibility for the realization of the demand.

7. *Fallow rates.*—Excluding areas covered by grants or leases, 543,205 acres were returned as fallow, a rather larger area than in the previous year. The percentage assessed at full rates shows a fall from 56·4 to 52·5, and that assessed at the two-anna rate a rise from 42·7 to 46·8. This appears to be mainly the result of the change in the rules mentioned in paragraph 2, providing for the more liberal application of the minimum rates to land belonging to non-cultivators. Possibly also the effect of the notification allowing surveyors to assess land at the two-anna rate in certain areas was better understood. None of the district reports this

* *Kwin*—A unit of area for purposes of survey with limits corresponding to natural features or administrative boundaries.

† *Kaukgyi*—See note on page 3.

year suggest that it was not fully understood, or that surveyors abused their powers in this respect.

In Akyab a very large proportion of the fallow area was as usual assessed at full rates. The greater part of the fallow land in this district is left uncultivated in order to provide grazing for cattle, and is commonly rented out for this purpose. Where the land is made a source of profit in this way, full rates are assessed. The Hanthawaddy (Syriam) District returns a largely increased area as fallow owing mainly to the treatment as such of land on which cultivation was prevented by floods. Previously such land had been erroneously exempted from assessment altogether, under the direction which allows such exemption where a crop is completely destroyed over a large area. In the Yandoon Township of the Ma-ubin District a considerable area of low-lying land, which is at present unworkable, is held in the hope of its eventually becoming valuable, and is being assessed at fallow rates. Further enquiry is being made regarding these lands. In Toungoo a marked increase of fallow assessed at full rates, with a corresponding decrease in that paying the minimum rate, is not explained.

CHAPTER III.

Thathameda,* Capitation-tax, and Land Rate in lieu thereof.

8. *Capitation-tax assessment.*—The number of persons assessed to capitation-tax was larger by 50,525 than in 1912-13. Every district in Lower Burma except Northern Arakan contributed to the increase, Akyab, the Delta districts and Toungoo being the most prominent. The demand rose by Rs. 1,47,916. With the prosperous agricultural season the work of collection presented little difficulty. The amount remitted was considerably smaller than in the previous year, and the collections show an increase of Rs. 1,76,090. There were practically no outstandings at the end of the year. The figures indicate that, apart from a normal increase due to growth in population, a succession of good years in Lower Burma has led to fewer attempts to evade the assessment and payment of the tax. Statement IIIA.

In Akyab the number of assessees shows an increase from 157,061 to 170,180. The high wages paid in the previous year, with the extension of cultivation and the opening of the Buthidaung-Maungdaw tramway, appear to have induced a larger influx of Chittagonian coolies than usual. Stricter supervision under the orders issued to check the sale of tax-tickets, which were mentioned in the report for 1912-13, may also have had some influence. An increase of some 2,300 assessees in Kyaukpyu, and a smaller increase in Sandoway, are explained in part by the more correct preparation of the rolls, the names of inhabitants temporarily absent in other districts being included for the first time.

In the Pegu Division there was a total increase of 7,000 in the number of assessees, which is generally ascribed to the extension of cultivation in the usually flooded low-lying tracts. In some cases an improvement is reported in the care with which the assessment rolls were prepared. The Deputy Commissioner of Tharrawaddy, however, fears the existence of a tendency on the part of hard-worked Township Officers to overlook the intentional omission from the original rolls of doubtful assessees, recovery from whom will be likely to involve proceedings. The percentage of rolls checked by Subdivisional and Township Officers in this district was the highest in the division, but such checking must lose much of its value if it is not made the occasion for the instruction of headmen in the proper methods of assessment. In Hanthawaddy (Syriam) the checking of rolls seems to have been thoroughly done. Elsewhere the proportion of rolls checked was lower, but it was everywhere above the minimum prescribed by the Directions. From Prome there was apparently less migration to other districts than there has been for some years.

* *Thathameda*—See note on page 1.

In the Delta Division the number of assessees shows a rise of 17,574, the increases for districts varying from some 1,500 in Myaungmya to close on 6,000 in Henzada and Ma-ubin. Collections increased by R. 53,271. This result is no doubt largely due to the general freedom from floods for two successive years, which would naturally have more effect in attracting population and checking migration in the second than in the first year. But here again there are also reports from most districts of greater attention by district officers to the matter of assessment and of the consequent exercise of greater care by headmen. The checking of assessments in the Ma-ubin District was exemplary, if the returns are to be accepted. The Deputy Commissioner reports that a spirit of rivalry was introduced by keeping each officer informed of the amount of checking accomplished by the others. Out of a total increase of nearly Rs. 16,000 in collections, more than a quarter is accounted for by collections on blank tickets by Subdivisional and Township officers. In the Bassein and Myaungmya Districts, on the other hand, the number of rolls checked by some of the officers fell below the prescribed minimum. In Henzada and Pyapôn the checking was adequate, but a claim that in the latter district more care was exercised in the preparation of the original rolls is hardly borne out by the fact that over a fifth of the total was collected on supplementary rolls.

The largest increase in the Tenasserim Division was in Toungoo, where the number of assessees rose by 3,367. No explanation is given in the district report. In all the other districts of the division increased assessments are ascribed, as elsewhere, to improvement in the preparation of the rolls and to more effective supervision by Subdivisional and Township officers. In Amherst a larger number of persons was employed in certain mines and quarries. In all the districts the statistics of checking done by Subdivisional and Township Officers are satisfactory. In Tavoy, although the percentage was lower than in the previous year, the fact that the amount collected by officers on blank tickets was three times as large possibly points to greater thoroughness in the work.

In Thayetmyo a small increase in the number of assessees was mainly due to the employment of larger numbers in the mills at Allanmyo and by the Bombay Burma Trading Corporation. The checking of rolls by the Subdivisional Officers seems to have been deficient.

Statement IV A

9. *Classification of persons exempted from capitation-tax.*—The total number of exemptions was for all practical purposes the same as in the previous year. A decrease of 575 under poverty and old age was more than counterbalanced by an increase in the number of persons exempted on account of assessment to income tax. Both these variations are doubtless to be ascribed to the general prosperity following the favourable agricultural season of 1912-13. There was an increase of 165 in the number exempted as Government servants and pensioners, for which the enlistment of a special punitive police-force in Tharrawaddy was largely responsible. A fall of 186 in the number returned as village headmen appears to have been mainly due to the fact that in the Leiktho Township of the Toungoo District ten-house-*gaungs** had been wrongly exempted in this category before the year under review. Decreases elsewhere were due to the amalgamation of village charges (see paragraph 21 below). Several cases are reported of the exemption of villages by way of reward for bravery in resistance to dacoits, and these constitute the principal reason for variations from district to district under "others".

Statement IIIB

10. *Thathameda.*†—The number of households assessed to *thathameda* rose by 18,051 and the demand by Rs. 1,04,757. Every district shows some increase in the number of households, and the figures tend to justify the claim to improvement in administration which is made from many districts. The work of collection was again free from serious difficulty. The amount remitted, however, was rather larger than in the previous year. The total collections show an increase of Rs. 1,00,390.

In Pakôkku the number of assessed households increased by 2,427. Except in the town of Pakôkku, the assessment was on the whole adequately supervised

* Ten-house-*gaung*.—A village elder appointed to assist the headman in village administration.
† *Thathameda*.—See note on page 1.

by Subdivisional and Township Officers, and some improvement appears to have taken place in the distribution of the demand by the *thamadis* * in proportion to the means of the assessees. The failure of the Township Officer to secure a proper distribution in Pakôkku Town was the principal reason for the outstanding amount of Rs. 1,303 at the end of the year. The Deputy Commissioner suggests that the rates in the town require modification, and he is being instructed to report on the matter by the Commissioner. The Township Officer of Gangaw checked an insufficient number of rolls. In Minbu the increase was small; but Magwe shows an addition of 1,420 households, a remarkable number for a year when the agricultural conditions were such as might have been expected to induce extensive emigration to more fortunate districts. The number of rolls checked by the Subdivisional Officers of Minbu and Taungdwingyi was short.

A small increase in the Mandalay District is attributed mainly to the growth of population in and near the railway works at Myitngè and at Maymyo. The work of checking was thoroughly done and resulted in the addition of 273 households to the rolls. In only two village-tracts was the demand found to have been evenly allotted as a capitation-tax. In Bhamo the number of assessed households was practically the same as in the previous year, but the general reduction of the rate from Rs. 10 to Rs. 8 produced a fall of nearly Rs. 17,000 in the demand. Remissions in this district were comparatively heavy. The tax was remitted for 375 households on account of the total loss of their crops and destruction of their houses by hail. Rs. 1,168 of Kachin tribute were remitted in recognition of good work done by the people on hill roads. In Myitkyina there was some influx of population from neighbouring districts into the Nanyin valley. Katha shows an increase in the number of assessed households corresponding to the normal growth of population. Improvement of mining prospects in the Ruby Mines District led to immigration from Momeik, Mainglon and elsewhere, with an increase of 866 in the number of assessed households. At the same time the rates of the tax, which had been relaxed in many parts on account of the slump in the ruby market and unfavourable agricultural seasons, were restored to normal. The demand thus rose by close on Rs. 28,000 and collections by about Rs. 27,000. The Deputy Commissioner himself checked 33 per cent. of the rolls, and all other officers, except the Township Officer of Tagaung, did an adequate amount of checking. There was a considerable increase in the amount collected by officers on blank tickets from migratory coolies. No great improvement seems to have been effected in the equitable distribution of the demand by *thamadis*.

In Shwebo immigration to the irrigated tracts was less marked than in previous years. The increase of 1,185 in the number of assessed households was the smallest recorded for some time. Collections show a rise of Rs. 3,484. The Subdivisional and the Township Officer of Shwebo both did an insufficient amount of checking. In Sagaing the favourable agricultural season of the year under review and the preceding year removed an inducement to emigration, and the number of households shows an increase of 1,264. Four of the six Township Officers in this district checked the rolls of all the villages in their charge, and the Subdivisional Officers also checked a large percentage. In the Lower Chindwin the percentage of rolls checked was less conspicuous, but the work appears to have been done with thoroughness and is reported to have been, with a closer supervision over exemptions, the reason for a rise of 1,991 in the number of households assessed. An increase of 1,073 households in the Upper Chindwin is also ascribed to efficient checking andto an improvement in the preparation of the rolls. The Subdivisional Officer of Homalin, however, returns an inadequate percentage of rolls checked.

Kyauksè shows no considerable variation from the figures of the previous year. In Meiktila the number of assessed households increased by 1,723, mainly owing to an increase in the number of persons engaged on the construction of the Southern Shan States Railway, but in part also to the more accurate subdivision

* *Thamadis.*—Village elders who act as assessors in distributing the lump demand made upon the village among the several households—see note on page 1 under *thathameda*.

of households. The rate was enhanced in certain villages in accordance with orders passed at the time of settlement, and the demand rose by Rs. 8,388 The greater part of the increase, however, was swallowed up by heavy remissions in consequence of an outbreak of plague in Meiktila Town. Collections show an increase of Rs. 3,525 only. The Subdivisional Officer of Thazi should have checked more rolls than he did. Yamèthin shows an increase of 3,600 in the number of households, about one-third of which is ascribed to the assessment of persons employed on the Southern Shan States Railway construction work, and the balance to an improvement in the checking of the rolls. There was distinct room for improvement on the figures of the previous year in this matter. Even in the year under review the Township Officer of Lewè was the only one to work up to the minimum prescribed by the directions, but possibly the quality of the work may have made up for its deficiency in quantity. Collections show an increase of Rs. 12,918. The Myingyan figures call for little remark, except that the number of households was just sufficient to preserve uniformity with all other districts in showing an increase. Some adjustment of rates was found necessary between villages whose crops failed and others where the harvest was unusually successful.

Statement IVB.

11. *Classification of persons exempted from thathameda.**—The total number of exempted households was reduced by 3,277. Exemptions on account of poverty and old age were fewer by very nearly the same number as the total, but no explanation of general application is suggested for this decrease except greater care in allowing exemption and in the supervision of the work of *thugyis* † by district officers. The most remarkable decreases under this head were in Pakôkku (1,313 households), Lower Chindwin (570 households) and Yamèthin (441 households). It may be noted that in two of these three districts agricultural prosperity is reported to have been at any rate no greater than in the previous year. A decrease of about 1,000 households under "others" is balanced by smaller increases under newly married couples, immigrants and *ywagaungs*‡. A fall of 151 in the number of Government servants and pensioners exempted in Katha is ascribed to the transfer of civil and military policemen, who were apparently omitted entirely from the rolls at their new stations. A number of pensioned military policemen settled in the Myitkyina Subdivision, where 50 more exemptions under this head are shown than in the previous year. The increase in the number of immigrants exempted was principally due to the importation of labourers from India to work at the cotton mills in Myingyan.

Statement V.

12. *Land rate in lieu of capitation-tax.*—The total amount collected as land rate in lieu of capitation-tax was larger by Rs. 824 than in 1912-13. Increases of about Rs. 1,000 each in Akyab and Bassein were partially counterbalanced by decreases of Rs. 517 in Henzada, Rs. 453 in Prome and Rs. 210 in Toungoo. The decreases are attributed to wider assessment to income-tax, and in the case of Henzada in part also to continued erosion of a portion of the town by the river. The figures for Kyaukpyu and Thayetmyo are practically the same as for the previous year.

CHAPTER IV.

Fishery Revenue.

Statement VI.

13. The demand of current fishery revenue, compared with that of the previous year, shows an advance of Rs. 36,238 under net licenses, and of Rs. 2,44,457 under leased fisheries. Remissions were less by Rs. 7,314 than in 1912-13, but an increase of Rs. 2,712 in the amount outstanding at the end of the year must be set off against this. The increase in collections was Rs. 2,85,297. Every district in the Province, except Thayetmyo, Minbu, Lower Chindwin and Kyauksè, contributed in a greater or less degree to this increase.

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* *Thathameda*—*See* note on page 1.
† *Thugyi*—*See* note on page 4.
‡ *Ywagaung*.—A village official subordinate to a headman.

In the Arakan Division, where the revenue is almost entirely derived from net licenses, a combined increase of about 14 per cent. in the collections was mainly contributed by Akyab and Kyaukpyu. In the former district it is believed to have been connected with the increased number of Chittagonian immigrants. The use of fishing implements appears to have been everywhere efficiently supervised, to ensure the taking out of licenses where required by the rules.

In the Pegu Division, although the year 1912-13 had not been particularly successful except in Prome and Tharrawaddy, the prices bid for leased fisheries for the year under review were everywhere higher. The total increase in lease rents was Rs 47,756, in which each of the five districts outside Rangoon shared. In Hanthawaddy (Syriam) and Pegu the season was on the whole successful, and the enhanced rents were paid without difficulty, except in the case of certain fisheries in Pegu where the rent had to be remitted on account of damage caused by the bursting of a sluice on the Pegu-Sittang canal and by other unforeseen changes. In Insein, Tharrawaddy and Prome, on the other hand, the failure of the Irrawaddy and other rivers to rise to the usual level led to a diminished supply of fish and heavy loss to most of the lessees; applications for remission were numerous, and it was with difficulty that the rents were collected, in spite of the high prices which prevailed. The grounds on which remission was applied for were generally not such as to render it admissible under the rules; but in several cases in Tharrawaddy rents were remitted on account of damage from timber floated by the Forest Department and of deterioration in fisheries owing to their severance from the Irrawaddy as a result of the embankment mentioned in paragraph 4 above.

The Delta Division, which contributes about half of the total fishery revenue of the Province, produced an amount larger by Rs. 1,53,907 than in 1912-13, an increase of over 10 per cent. Circumstances combined to induce high bidding at the auctions of leased fisheries, from which the great bulk of the revenue is obtained. The season of 1912-13 had been profitable for the fishermen, and the prevailing agricultural prosperity caused a large demand and consequently high prices for fish in all parts of the division. The high prices continued during the year under review, and the season was again generally successful, so that the enhanced rents were paid without difficulty, the amount remitted was almost negligible, and no arrears were outstanding at the end of the year. Ma-ubin, the most important district, contributed an increase of Rs. 56,001 in collections. The recent growth of fishery revenue in this district is attributed largely to the giving of leases for long terms, which make it profitable for the lessees to carry out improvements. At the end of the term in such a case there is keen competition for the new lease of the improved fishery. Henzada shows an advance of Rs. 45,849 in collections, about 21 per cent., which is the more remarkable as it follows a substantial increase in the previous year, when all the other districts of the division returned a decline. The other increases were Rs. 23,854 in Myaungmya, Rs. 16,929 in Pyapôn, and Rs. 11,274 in Bassein. License fees contributed a substantial portion of the increase only in Pyapôn, where the proceeds were higher by Rs. 2,210 than in 1912-13. It is satisfactory from the fishery officer's point of view to note that the water hyacinth, which is spreading so rapidly as to impede navigation seriously in the creeks of the Delta, is reported at present to improve rather than to deteriorate the fishing, by giving shelter to the fish without impeding the operations of the fishermen. It seems possible that this opinion may be modified if the growth of the weed is permitted to become more extensive.

In the Tenasserim Division the only important variation under lease rents from the figures of the preceding year was an increase of Rs. 12,208 in Toungoo. This is attributed in part to the leasing of a number of fisheries for long terms, an arrangement which has, as already mentioned, proved successful in Ma-ubin. The season was good and the rents were, with one exception paid without difficulty. Increases under the head of leased fisheries in Thatôn and Mergui, although comparatively small, were rather more than sufficient to counterbalance decreases in Amherst and Tavoy. In Tavoy the leased fisheries are all turtle banks. In Mergui the head includes fees for pump licenses on pearling boats. Such licenses produced Rs. 8,000 more than in the previous year, but against

this was a fall of Rs. 6,300 in the price paid for the monopoly of collecting pearl shells, trochus shells, green snails and sea slugs without diving apparatus. The large number of pearling licenses taken out is explained by the high prices which ruled in 1912-13 for mother-of-pearl shell, and the hope, unfortunately not realized, that these prices would continue during the year under review. The season was poor for the pearlers, apart from the fall in prices. Although owing to the increased number of boats the quantity of shell exported shows a substantial increase, it was only obtainable at great depths, and few pearls of value were taken. The decline in the price paid for naked diving rights is attributed in part to scarcity of labour. It is reported that the *Salons*,* who alone carry on this method of diving, have been to some extent attracted to the tin-mining areas in the neighbouring parts of Siam. The amount realized from fees for net licenses was larger than in 1912-13 in every district in the division. Of the total increase of Rs. 26,590, Mergui contributed more than half. The *kyapazat* † continued to grow in popularity, and was responsible for the bulk of the increase. The amount of fish taken was large, and the exports of *ngapi* ‡ were nearly double those of the previous year. The large supply, however, produced a fall of about 25 per cent. in the price, and some of the Mergui exporters, who finance the fishermen, lost heavily in consequence.

In Upper Burma the fishing season of 1912-13 had been good in all the most important districts, and the price of fish was high. Improved bidding at the auctions of leases for 1913-14 was the result. In Mandalay the demand on account of leased fisheries shows a rise of Rs. 12,470, but unfortunately much damage was done to fisheries, as to agriculture, by the abnormal floods of October 1913 which have already been described in paragraph 4 above. This led to the remission of some Rs. 6,000, while arrears of rent amounting to Rs. 4,000 remained outstanding at the end of the year. In parts not affected by this flood, the season under review was good, and the rents were collected without difficulty. In Katha lease rents were higher by Rs. 8,708 than in the previous year, and thanks to another good season the whole amount was collected. In Sagaing the increase was Rs. 3,730. The high price of fish is reported to have led to much speculative buying at the auctions by Mandalay dealers, and to judge from the number of applications for remission, losses were suffered in many cases. The applications, however, were for the most part not justified by the rules, and in only one case was remission granted. In the remaining cases all the instalments were paid up within the year, though in many it was found necessary to allow some postponement. In Minbu the fishery revenue declined by nearly Rs. 3,000. The issue of net licenses has been affected by the enforcement of a close season under recent orders, while some of the leased fisheries have deteriorated owing to excess of water from the overflow of irrigation canals. With the exception of Minbu, Thayetmyo, Lower Chindwin, and the main river fisheries of Bhamo and Myitkyina, all parts of the Upper Province enjoyed a good fishing season in the year under review.

CHAPTER V.

Miscellaneous Land Revenue.

Statement VII.

14. The total of miscellaneous land revenue was Rs. 41,11,570, an increase of Rs. 40,030 on the previous year's total. All the sub-heads show increases except 'receipts under the Village Act,' and 'survey fees for *pottas*' § ; but in no case was the increase very striking.

(*a*) *Rent of town lands not credited to local funds.*—The collections under this sub-head show an increase of Rs. 4,849. The issue of leases to squatters on

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* *Salons.*—Aboriginal inhabitants of the Mergui Archipelago.

† *Kyapazat.*—A large bag net tapering at one end and provided at the other with wings which are fastened to posts driven into the bed of the sea at low water.

‡ *Ngapi.*—Burmese fish-paste, an almost universal article of diet.

§ *Potta* or *Patta* (Hindustani) has passed into the Burmese language meaning a grant or lease.

town lands and the renewal of expired leases at revised rates of rent were the principal factors in the increased returns, and accounted for rises of Rs. 3,193 in Hanthawaddy (Syriam), Rs. 2,450 in Mandalay, Rs. 2,094 in Pyapôn, Rs. 1,239 in Myaungmya, and smaller rises elsewhere. In Henzada, on the other hand, a slackening in the number of leases taken in the new railway towns, and consequently in the amount of premia received, produced a fall of Rs. 3,834, while the cessation of the demand of penal rents from squatters who failed to take leases in Pegu and Toungoo accounted for decreases of Rs. 3,396 and Rs. 1,171 respectively. An increase of Rs. 1,102 in Bassein was due to the prices obtained at the sales of the right to work paddy lands in the railway town.

(*b*) *Fees, rent and royalties on other minerals.*—The total receipts under this sub-head show an increase of Rs. 39,699 as compared with those of 1912-13. The Tavoy District exhibits an increase of Rs. 44,312, so that for the rest of the Province the figures represent a decrease of Rs. 4,613. The most notable decreases occurred in the Salween, Thatôn, Amherst and Minbu Districts. The decline in Thatôn and Amherst was due to the same causes as the decline commented upon in last year's Report; failure to find wolfram in paying quantities has led to a considerable decrease in the number of applications for new prospecting licenses and in the number of renewals of expiring licenses. No explanation is offered for the decrease in Salween. In Minbu the price obtained for the steatite mines at Pa-aing in the Sidôktaya Township fell by about Rs. 2,850. These mines, which exist in a feverish locality difficult of access, do not attract bidders from outside and much competition for the lease cannot be expected among the few purchasers. Apart from Tavoy, the principal increases occurred in Tharrawaddy and Myitkyina. In Tharrawaddy an increase from Rs. 315 in 1912-13 to Rs. 2,376 in 1913-14 is due to the fact that the practice hitherto in force of issuing licenses for the extraction of clay within town lands under the procedure prescribed in the Land and Revenue Rules was stopped, and the provisions of the Town and Village Land Directions were applied in such cases. No explanation is forthcoming as to the increase of Rs. 1,008 in Myitkyina. In Tavoy receipts increased both from royalties and acreage fees by Rs. 8,549 and Rs. 35,763, respectively. Increase in the outturn of wolfram ore from 1,453 to 1,669 tons accounts for the advance under the head of royalties; acreage fees, the term now applied to what was formerly surface rent, increased, with a considerable increase in the number of prospecting licenses issued and renewed. Thirty mining leases were sanctioned in Tavoy during the year and a considerable increase in this branch of revenue may be expected in the future. In Mergui receipts under this head fell slightly, royalty on wolfram showing a small increase and that on tin a somewhat larger decrease. Exports of wolfram ore amounted to 203½ tons as against 203 tons in the previous year. The figures for the remaining districts do not call for comment.

(*c*) *Fees, rents and royalties on petroleum, rubies, jade and amber.*—Receipts under this head increased by Rs. 34,139 or slightly more than 1 per cent. In Magwe a substantial increase (Rs. 1,18,110) is again recorded this year. Although the average production per well has dropped, the companies are keeping up to the total production of petroleum by increased activity and the introduction of improved methods. Deep bore oil revenue increased by Rs. 28,582 and *twinza* (shallow well) oil revenue by Rs 8,968—results which indicate that the field is far from being exhausted. In Myingyan a satisfactory increase of Rs. 71,061 (about 9½ per cent.) is attributable to the production from wells drilled during the year by the Burma Oil Company. In Pakôkku there was a slight increase of Rs. 1,240, production remaining practically stationary. On the other hand, very considerable decreases are recorded in Minbu and Thayetmyo, due in both districts to the failure of protracted efforts to find oil. In Thayetmyo only one new prospecting license was taken out and 7 old licenses renewed, as against 14 new licenses and 11 renewed licenses in 1912-13, with the result that the revenue under this head fell from Rs. 17,159 to Rs. 4,001; similarly in Minbu surface rent alone fell by Rs 13,468, and oil in paying quantity is not now expected.

In Myitkyina the revenue derived from licenses to collect royalty on jade-stone increased from Rs. 12,495 in 1912-13 to Rs. 34,285 owing to a better market consequent upon improvement of conditions in China. The Ruby Mines District records a decrease of Rs. 1,40,764 in royalties on precious stones. At the end of 1913 the proceeds of local sales fell off to such an extent that the Burma Ruby Mines Company asked to be permitted to retain the royalties from native mines as a temporary measure. Since February, 1914, the royalties (amounting to Rs. 1,05,200) have not been credited to Government. Variations in the remaining districts are unimportant.

(*d*) *Receipts under the Village Act.*—These show a decrease of Rs. 36,658. The bulk of this decrease is explained by the return of Henzada to an approximately normal figure from the total of the previous year, which was heavily swollen by the infliction of village fines in connection with the Mayoka rising.

(*e*) *Survey fees for pottas.*—The decrease in survey fees corresponds to the reduction in the total area granted or leased, as shown in statement X. The low figure of Rs. 23 shown by Minbu is noticeable by comparison with the area returned as leased in the latter statement. The bulk of the fees required in connection with the allotment of land in the Môn Canal area were taken in 1911-12, shortly after the operations were begun.

(*f*) *Other miscellaneous land revenue.*—The increase here is generally attributed to the extension to the Land Records Department of the system of taking copying fees in cash, which was ordered during the year. Such fees are credited to the land revenue head in the same way as fees for copies made in revenue offices.

CHAPTER VI.

Settlements.

Statements XV & XVI.

15. *Progress of Settlements.*—During the agricultural year ending on the 30th June 1914, settlement operations were again carried on by the six parties. These six parties were at work on twelve settlement circuits, of which five were completed, three were commenced, and four were continued. The progress of these parties may conveniently be measured, as was done in the past two years, by the occupied area over which soil classification and the connected operations were completed during the period of report. This information is obtainable in column 10 of Statement XV, which shows that the area thus completed was 1,393,000 acres, giving an average outturn of 232,000 acres per party, which is considerably below the average of 250,000 acres adopted as the standard for an ordinary party working under normal conditions. A small outturn for No. 3 Party in Thayetmyo where holding marking had to be done as well as soil classification accounts for the low average.

Settlements Completed.

(1) *Myingyan.*—The operations on this settlement, which were originally sanctioned for a period of three years but were subsequently extended by a year, commenced in October 1909 and were carried on by No. 3 Party under Mr. J. S. Furnivall, I.C.S. Owing to certain difficulties not being foreseen, it became necessary to obtain a further sanction of three months up to 31st December 1913 for completion of work required for the report and a small temporary staff was accordingly sanctioned for this work. As a matter of fact Mr. Furnivall did not complete his report till nearly the end of February 1914. The operations covered the whole of the area summarily settled by Mr. B. S. Carey, C.S.I., C.I.E., between 1899 and 1901, and comprised an area of 3,072·37 square miles. Under the expiring settlement (summary) the occupied area increased by more than a third (36 per cent.), but it has been accompanied by a decrease in the cultivated area, and is wholly accounted for by a very large increase in the fallow area

(300 per cent. nearly). The settlement has been a very complex one and the object of Mr. Furnivall's proposals has been to transfer the assessment from food crops to non-food crops, to render the demand as elastic as possible and to simplify its application. Mr. Furnivall's proposals produce an increase of 9 per cent. on the expiring demand in the case of field crops, of 111 per cent. from tree taxes, or 16 per cent. under both heads. The *thathameda** proposals result in an increase of 5 per cent., bringing the increase of the total demand to 12 per cent. The Conference to consider these proposals has not yet met but will assemble towards the close of November 1914.

(2) *Bassein, First Circuit.*—This circuit comprises the southern portion of the Bassein District. It covers 211,000 acres of occupied area and one year was allowed for its completion. On termination of operations in the Myaungmya District in October 1912, No. 4 Party under Mr. C. H. Duffin, P.C.S., undertook the re-settlement of this circuit. Soil classification was completed in the field season of 1912-13, two soil classes for rice land being formed in each tract. Assuming that all fallows were assessed at full rates' Mr. Duffin's proposed demand for the whole circuit came to Rs. 5,29,943 and to Rs. 4,85,703 on the basis of fallow area being assessed at privileged rates, giving increases of Rs. 1,05,385, or 24·82 per cent., and Rs. 1,09,433, or 29·08 per cent., respectively, over the expiring demands. The usual Conference met in December 1913 and accepted without modification Mr. Duffin's proposed rates for rice lands and other main kinds and crops. The Financial Commissioner, however, modified these proposals and further modifications were made by the Local Government, the sanctioned rates producing a full land revenue demand (ignoring fallow concessions) of Rs. 5,57,692, or an enhancement of Rs. 1,11,566, equivalent to 25·01 per cent. over the nominal expiring demand at full rates. The cost of this settlement was 5 annas per occupied acre.

(3) *Toungoo.*—Three years were allowed for the second settlement of the Toungoo District from the 1st November 1910, and the work was undertaken by No. 5 Party under Mr. S. A. Smyth, I.C.S., in conjunction with revision settlement operations in the Pyinmana Subdivision, Yamèthin District, for which a period of two years, also beginning from the 1st November 1910, was sanctioned. The operations in Toungoo covered an occupied area of 408,000 acres and were completed within the period sanctioned; and the report was submitted with praiseworthy punctuality. Mr. Smyth formed separate main kinds for irrigated and unirrigated rice, but the Conference which considered the report in June 1914 recommended amalgamation of these two main kinds. The Settlement Officer's proposals gave a land revenue demand of Rs. 9,54,161, or an increase of 181·54 per cent. on the expiring demand. The Conference proposed certain modifications in the rates suggested by Mr. Smyth and the financial result of the Committee's recommendations result in raising the demand to Rs. 9,79,974, an increase of 22 per cent. on the old demand. The report has not yet been submitted to Government. The cost of settlement was four annas per occupied acre.

(4) *Pyapôn, First Circuit.*—This deals with the original settlement of two blocks—Thakan and Kalateik—in the southern portion of the Pyapôn District not yet brought under survey when the rest of the district was settled in 1902-03. It comprises an area of some 43,000 acres of occupied land surveyed some years ago. The operations were carried out by a section of No. 6 Party under the immediate supervision of Mr. J. A. Stewart, I.C.S., Assistant Settlement Officer. Work commenced in November 1912 and was completed well within the sanctioned period of one year, and the report was submitted at the end of October 1913. Most of the area is under rice and Mr. Stewart formed four soil classes of rice land in Thakan and three in Kalateik. His proposals produced an increase of 10 per cent. on the expiring demand of Rs. 95,594. Mr. Stewart adopted one-third rental value and one-tenth gross produce values as his standards in determining rice land assessment rates, but his proposed rates did not always follow these standards. The Conference which met to consider his report in the

* *Thathameda.*—See note on page 1.

middle of December 1913, however, decided to adhere closely to the one-tenth gross produce values, and thus produced rates four annas in excess of Mr. Stewart's rates, except on one soil class of one tract. The effect of these proposals was to raise the total enhancement to 21 per cent. The Financial Commissioner supported the Committee's proposals and these were accepted by the Local Government so far as they refer to the Thakan tracts In the Kalateik tract the Local Government raised the Committee's rates for first and second class soils by four annas and the resulting effect of the sanctioned rates was a total enhancement of revenue over the whole circuit of 24½ per cent. The cost of the settlement was five annas per acre occupied.

(5) *Pegu, First Circuit.*—According to original intentions this circuit was to have comprised only the second settlement of the Nyaunglebin Subdivision of the Pegu District, but later the original settlement of an area of 91 *kwins** in the east of Thanatpin Township was added. Two years were allotted for this settlement, and work commenced in November 1911 by the newly constituted No. 6 Party under Mr. C. F. Grant, I.C.S. Work was completed in October 1913, and the report was submitted by the Settlement Officer in December of the same year. The operations covered a total occupied area of some 342,000 acres and the cost of operations was six annas per occupied acre. For rice land Mr. Grant increased the number of soil classes from two to three, except in one tract, and his proposals over the whole circuit resulted in an enhancement of Rs. 2,82, 628, or 39 per cent. over the present demand of Rs. 7,22,270. The Conference which assembled in the middle of February 1914 accepted Mr. Grant's proposed rates for the whole circuit, and these rates with some modifications have been accepted by the Local Government.

Settlements in Progress.

(1) *Bassein, Second Circuit.*—This circuit, which conprised the northern part of the Bassein District with a total occupied area of 533,000 acres, was allotted to No. 1 Party under Mr. P. E. Jamieson, I.C.S. Work was commenced in November 1912 and was continued during the year under review, when 259 000 occupied acres were soil classified, the work of the settlement being thus completed. Crop reaping was carried out over the whole circuit in the year of report and very good progress had been made with the compilation of the report when this year closed.

(2) *Henzada.*—No. 2 Party under Mr. W. S. Morrison, I.C.S., entered on the second or final year of its operations. Satisfactory progress was made with soil classification, this and other field work being completed by the end of the field season of 1913-14. The area soil classified in the period of report was 286,000 acres.

(3) *Pegu, Second Circuit.*—Settlement operations in Pegu have been divided into three circuits. The operations of the first circuit have been already described in this chapter. The second circuit comprises the Kawa Township and part of Thanatpin. On this second circuit crop measurements were taken in 1912-13 and were repeated in the year of report, when soil classification covering some 202,000 occupied acres was also undertaken. Field work was completed in April 1914. A separate report on this circuit is under preparation. As crop measurement work was done in 1912-13, this circuit should have been shown in last year's statement of settlements commenced, but it was accidentally omitted. For the year 1914-15 there remains the third circuit comprising the Pegu Township and the remainder of Thanatpin. The occupied area of this third circuit is estimated at between 200,000 and 250,000 occupied acres.

(4) *Insein, Second Circuit (Hlegu Township).*—Crop measurement was done in this circuit during 1912-13 and some 50,000 occupied acres were then classified. In the year of report crop measurements were repeated and the remaining area for soil classification, about 70,000 occupied acres, was completed. A separate report on this circuit is under preparation.

* *Kwin.*—See note on page 6.

New Settlements commenced.

(1) *Thayetmyo.*—This circuit is divided into three blocks: (A), the Lower Burma area with some 100,000 acres for second settlement, (B), some 66,000 acres in Upper Burma for first settlement, and (C), the Lower Burma area in the Thanbula Township of some 30,000 occupied acres, now being surveyed by the Special Survey Party for first settlement. Two years were allowed for this settlement and work commenced in November 1913 by No. 3 Party under Mr. J. C. Mackenzie, I.C.S. The Local Government took exception to the cost of operations which worked out to a high figure per occupied acre as the area in the circuit is comparatively small. It was therefore decided to try and keep down the cost by completing the operations in less than two years, and it is hoped that working with a normal establishment the party, or at least a part of it, will be ready to move to Magwe in July 1915. During the year under review the party completed holding marking and soil classification in block B and soil classified a portion of block A, doing 74,000 occupied acres in all.

(2) *Akyab.*—The present operations are a third settlement of the greater portion of the area under supplementary survey. They include, however, a small block for second settlement and a scattered area brought under extension survey in the last few years and now coming under first settlement. Three years have been allotted for the operations and No. 4 Party under Mr. R. B. Smart, P.C.S., moved to Akyab from Myaungmya in November 1913. Satisfactory progress has been made up to date, some 237,000 acres of occupied area being soil classified during the year under review.

(3) *Tharrawaddy.*—No. 5 Party under Mr. J. L. McCallum, I.C.S., moved from Toungoo in November 1913 to undertake settlement operations in the Tharrawaddy District. The operations are to be completed in two years and will cover the whole area under supplementary survey, comprising 1,284 square miles (including an urban area of 16 square miles) with a total occupied area of about 505,000 acres. Crop cutting operations all over the settlement area were conducted and in all 1,980 selections of paddy crops were reaped and 78 *kaing** crops. The occupied area soil classified during the period November 1913 to June 1914 consisted of 265,000 acres. Good progress is being made and it is anticipated that the report will be submitted in October next year.

Financial results.—Statement XVI shows that five settlements were sanctioned during the year. These produced an enhancement of demand amounting to over six lakhs, an increase of 33·6 per cent. on the current demand. Owing to the application of intermediate rates, the immediate enhancement, however, will be much less. The expenditure during the year of report on the six settlement parties operating in twelve circuits was Rs. 4,98,014, to which has to be added a sum of about Rs. 32,000 representing the settlement share of the Settlement Commissioner's office. The total cost of the department was therefore about Rs. 5·30 lakhs. Statement XV shows that for these five circuits actually completed during the year, settlement operations cost Rs. 115 per square mile of gross area, or about five and a half annas per occupied acre.

Control and General.—All settlement parties were inspected in the field and in office by the Commissioner of Settlements and Land Records, Mr. H. M. S. Mathews, C.S.I. Owing to the inclusion of several notoriously unhealthy areas in the sphere of operations, several of the parties suffered seriously from sickness. In Bassein No. 1 Party had to deal with the feverish seaboard area, while in Thayetmyo there were several casualties in No. 3 Party after dealing with the Mindon Township. In Akyab fever was widespread amongst the Burman members of No. 4 Party.

The scheme provided by paragraph 75 of the Settlement Instructions for training Myoôks on settlement work has not proved a success. The three officers of the Subordinate Civil Service who were under training have been reverted to the regular line, as they were neither strong enough nor willing to stand the hardships and exposure of settlement life. The scheme has since been

**Kaing.*—See note on page 3.

modified by making registered candidates eligible for training. Under these revised conditions, special stress is laid on physical fitness and willingness for the rough work of settlement. Many nominations, nearly all being registered candidates for the Subordinate Civil Service, have been received and three of these candidates under 35 years of age have been selected for the training in 1914-15.

During the year further consideration was given to the method of calculating the cost of cultivation Mr Grant has again taken the full cost (including the value of home labour) in deducing nett produce values. Messrs. Morrison and McCallum seem to think that although the cost of cultivation so calculated cannot be directly used for obtaining the nett produce value it can be utilized for determining the fraction of nett produce which should be taken as the land revenue rate.

CHAPTER VII.

Transfers, Tenancies and Agricultural Advances.

16. The statistics tabulated in statements XI and XII were collected during the year of report over 17,052 229 acres of occupied land.

Statement XI.

17. *Sales, non-usufructuary mortgages and redemptions.*—The table below summarizes and compares the figures of the past two years :—

	Sold during year.		Mortgaged during year (non-usufructuary).		Total area under non-usufructuary mortgage at end of year.		Redeemed during the year.
	Acres in thousands.	Rate per acre in thousand.	Acres in thousands.	Rate per acre in thousand.	Acres in thousands.	Rate per acre in thousand	Acres in thousands.
Lower Burma 1912-13	527	48	296	38	1,183	35	188
Lower Burma 1913-14	513	55	369	43	1,366	37	179
Upper Burma 1912-13	47	41	8	32	31	46	4
Upper Burma 1913-14	53	40	13	36	41	41	3
Provincial Tables, 1912-13	574	47	304	38	1,214	35	192
Provincial Tables, 1913-14	566	53	382	43	1,407	37	183

The statistics of land transactions in Lower Burma for the present year show that confidence continues in land as an investment, and though there has been a slight fall in the area sold, when compared with that of 1912-13, there has been a very great increase in the area mortgaged. The depression which prevailed from 1906—11 has disappeared with the proposed Land Alienation Bill, and the steady prices realized for most food grains, with the prospect of further rises in prices, has given confidence to the agriculturist and those who finance him. The area redeemed has fallen below the figures of 1912-13. In the figures for sales of land no differentiation has been made between sales by agriculturists to non-agriculturists and *vice versâ*, and it is only possible to gather the trend of these sales by considering the details of area occupied by agriculturists as compared with non-agriculturists. The figures given by most districts do not warrant at present fears of the immediate domination of the non-resident landlord. In the Thatôn and Amherst Districts, it appears as if the agriculturist is coming into his own again. In the Prome District, where crops were poor and one would naturally expect the capitalist to improve his position, there has been during the year only an insignificant transfer of land to non-agriculturists. The price of rice, though not so high

as formerly, has remained steadier, but the speculative fever in buying for a rise has not yet died out. In several districts the reasons given for the increase of the area mortgaged is the desire of the agriculturist and capitalist who own land to raise capital for speculation in unhusked rice, or to increase the area of land held. The year for these petty brokers in paddy has, according to the Commissioner of the Irrawaddy Division, been somewhat disastrous. The Chetty money-lenders and co-operative societies have all assisted in extending facilities for raising loans to the agriculturist. The districts showing the greatest increase in the area mortgaged during the year are Tharrawaddy, Pegu, Ma-ubin and Pyapôn. With the steady appreciation in the value of land, it is natural that mortgage should be more attractive to the proprietor than sale. He is able by the former transaction to raise enough to finance his operations, and at the same time to retain the unearned increment. The boom in sales of land in the Pyapôn District has somewhat subsided during the year, and one of the reasons given is that the district revenue authorities have taken action against unauthorized transfers.

In Upper Burma the chief increases in the areas sold were reported from Sagaing, Pakôkku and Yamèthin. The reasons given in each case are different. In Sagaing, particularly in the Sagaing Township, crops were poor and sales were forced. In Pakôkku the growth in cultivation of ground has led to a great enhancement of the value of this land, which was formerly of little value; old mortgages are converted to sales on a slight difference being paid, particularly when the interested parties are resident in Lower Burma. In the Pyinmana Subdivision development has been financed in the past by capitalists. They naturally tried to protect themselves by having the land shown in their name; but the revenue authorities have been examining titles, and the capitalist has been retransferring those that are faulty to *bonâ fide* agriculturists. It is almost impossible to summarize the causes affecting land transfers, as sentiment, traditions and local conditions are often determining factors, and these do not appear in statistics.

18. *Area occupied by agriculturists and tenancies.*—The area occupied by agriculturists was 14,578,791 acres, being slightly over 86 per cent. of the whole occupied area under supplementary survey. The area owned by resident non-agriculturists was 934,880, some 6,604 acres less than in the preceding year, but the area in the ownership of non-agriculturists, who are also non-resident, has increased by 6,030 acres and now amounts to 1,533,996 acres; part of these variations are due to a stricter definition of the terms "resident" and "non-resident," but it would also appear that the peasant proprietor had improved his position during the year at the expense of the resident non-agriculturist. The surveyor's charge has now been adopted by most districts; but in some districts the *thugyi's** jurisdiction is taken as the criterion of residence, and it is somewhat difficult to decide which unit is the better under the varying conditions of the Province. But, in either case, the area now taken is sufficiently small, and "resident" now in Lower Burma means a person living within four miles of his land, in the majority of cases. Statement XII.

In Lower Burma there are four districts, Hanthawaddy (Syriam), Insein, Ma-ubin, and Pyapôn, in which the area owned by agriculturists is less than three-quarters of the total occupied area; the percentage is lowest in Syriam, where it is only 57.

In Upper Burma the non-agriculturist has made less way in obtaining possession of agricultural land. The two Chindwin Districts, however, show very large proportions of land held by non-agriculturists and these somewhat surprising figures are under enquiry.

The area let at full rents continues to increase, and was 152,958 acres more than in 1912-13. The average rental per acre for the Province was 14·2 rupees. Most of the rice-producing districts show an increase, but the increase in Pegu, Thatôn and Amherst was almost Rs. 3 per acre. In Thatôn and Amherst this increase can in part be explained by the fact that the area leased was less than formerly, and naturally the least productive land would be the first that could not be let. The explanation given in Pegu is that the land-lord has been able to

*Thugyi.—See note on page 4.

demand a better return for his capital invested ; it may also be due to the fact that the enhanced settlement rates will shortly be introduced and the land-lord has determined that these shall be borne by the tenant. The price ruling in March for paddy has had some effect on the returns. These figures are somewhat elusive, as they represent the rent agreed upon, but need not necessarily be the rent paid. There are indications in the district reports that the land-lords did not in every case exact their pound of flesh.

The six districts Syriam, Pegu, Tharrawaddy, Bassein, Myaungmya and Pyapôn report increases of over 10,000 acres let to tenants for the year at full rates. The very large increase in Tharrawaddy is attributed to the optimism of tenants who had hopes of a return like that reaped in 1911. No very satisfactory explanation is given for the Bassein increase. The decrease of the areas rented in Amherst was due to the flooding in Kawkareik subdivision, where tenants became privileged as they were unable to meet their agreements. In Toungoo there was also a great decline in the area rented, which has not been fully explained. The average rent in the three districts Syriam, Thatrawaddy and Myaungmya is now Rs. 17 per acre, and Major Nethersole truly remarks that ' a tenancy at this rent can be profitable only when the price of paddy is abnormally high." In Syriam many of the tenants are industrious and thrifty Madrassis, and are said to be preferred to Burmans ; they are in a position to offer higher rents owing to their thrifty ways, and they are believed to be more honest in their dealings with their land-lords. In only three Upper Burma districts does the total area rented exceed 10,000 acres ; these are Mandalay, Yamèthin and Myingyan. The rents paid in the irrigated areas of Minbu and Mandalay were Rs. 16 and 12 respectively. The fall of over Rs. 4 in the rental value in Minbu is attributed to the independence amongst tenants, who, if dissatisfied, proceeded as pioneers into the Môn area. The assistance given by the colonisation scheme, together with exemption from revenue for stated periods, has built up there a sturdy class of peasant proprietors somewhat to the detriment of the land-lord.

The formation of a settled tenant class renting the same land from year to year and so building up traditions for their own and the land-lord's protection is a very slow growth, and though the holdings rented continuously for five years have increased by 2,470, the number of tenants who have for five years continuously worked the same holding has only increased by 465. A peculiarity about the statistics of continuous tenancy for five years is the fact that the steady increase in Lower Burma of over thirteen hundred has been neutralised by a decrease of over eight hundred in Upper Burma.

Statements XIII, XIII-B, & XIII-C.

19. *Agricultural advances.*—The advances made during the year totalled Rs. 9,24,020, making the total aggregate loaned Rs. 19,96,431. The amount due for collection was Rs. 11,94,031, of which sum Rs. 10,37,791 were collected within the year, being 87 per cent. of the amount due, as against 83 per cent. in 1912-13. The amount collected is generally an exact gauge of the agricultural prosperity of the year. In Yamèthin, Meiktila, Magwe and Pegu considerable suspensions were made during the year. Yamèthin has had three successive poor seasons : the loans made during the year were considerable, and considerable suspensions were inherited from the previous year. In spite of this the amount collected was much larger than in the previous year, so that the present position may be considered as favourable. In Meiktila the financial position of the advances has improved greatly, and it was only necessary to grant suspensions for Rs. 20,555, as against Rs. 47,178 in 1912-13. The agricultural year in Magwe was not very favourable, but suspensions had only to be granted with respect to Rs. 3,440. The district report for Pegu does not explain fully the reasons for the comparatively large suspensions made. In Tharrawaddy greater discrimination is apparently now exercised in granting loans ; in cases where loans had been outstanding for many years and there was no prospect of making recoveries, sanction was obtained to write off the amount. The total amount suspended for the whole Province was Rs. 89,034. In addition to this sum there were Rs. 82,578 overdue ; Yamèthin, Shwebo, Myitkyina, Thayetmyo, and Kyaukpyu contributed considerable sums to this total. The financial year ends on the 31st March and the agricultural year on 30th June,

and in this interval many of the outstandings were cleared, and formidable overdue totals were reduced to insignificance, except in the case of Kyaukpyu, where the Chins in the An Township were unable to pay owing to their crops being destroyed by rats. In circumstances like this it would be best to have had the payment suspended rather than classed as overdue.

Insein and Syriam make no use of agricultural advances. In Akyab cultivators prefer a loan from U Rai Gyaw Thu's bank to an agricultural advance. The bank advances more on the security offered, and there are no formalities; the bank is prepared up to a certain point to assist the cultivator to be extravagant, whereas Government's policy is only to supply his actual needs. In making loans it is essential that the Township Officer should have good local knowledge, and that the borrowers should have a certain strain of honesty, if the advance is to be thoroughly successful. The growth of the latter is encouraged by public opinion in an Upper Burma village, and the success of the loans in the dry zone may be in great part due to the presence of these two factors. There is little doubt that the advances serve a most useful purpose in the purchase of plough cattle and seed grain in times of stress. Only a few cases are reported where the advances were not used for the purposes granted. The growth of co-operation in Nyaunglebin in the Pegu District is given as a reason for the contraction of advances made during the year; but the day is not yet, when agricultural advances can be abolished, and the peasant proprietor left to fend for himself. In cases where suspension of the loan is granted, it is advantageous to both parties that no suspension of interest should be granted; this keeps clearly before the peasant's mind the business side of the transaction, and acts as a spur towards an early repayment.

The total interest due for collection within the year was Rs. 88,629, and of this sum, Rs. 83,668 were collected or remitted by the 31st March.

The amount advanced under the Land Improvement Loans Act was Rs. 14,040, somewhat less than the amount advanced in 1912-13. To this must be added Rs. 26,801 outstanding from the previous year, making the total advanced Rs. 40,841. Thayetmyo, Myingyan, Meiktila, and Yamèthin are the only four districts that took loans of Rs. 1,000 or more during the year. The advances were mainly made for local irrigation projects. Statement XIII-A.

The profit accruing to the Local Government from these loan operations, after repayment of principal and interest at $3\frac{1}{2}$ per cent. to the Government of India, amounted to Rs. 45,123. Statement XIV.

CHAPTER VIII.

Revenue Proceedings.

20. *Proceedings against defaulters.*—The amount of revenue for the realization of which application was made was Rs. 7,38,527, a figure smaller but within a few thousands of the previous year's. The amount realized was Rs. 6,19,035, an increase of Rs. 27,604. The percentage of recovery shows a rise from 79·5 to 83·8, in spite of a marked decrease in the number of every kind of process issued It is natural that recovery without coercion should be easier in the second of two successive years of prosperity than in the first, particularly in view of the fact that a considerable proportion of processes are issued for the recovery of capitation-tax and *thathameda*,* which are both payable in the ordinary course before the effect of a specially successful harvest can be generally felt. Warrants of arrest and warrants for the attachment of property were each fewer in number by something approaching 3,000, a combined decrease of 30 per cent., following a decrease of almost identical proportion in the previous year. The number of persons actually arrested shows a fall of 34 per cent., and that of cases in which property was sold a fall of 30 per cent. The number of persons committed to jail was 32, as in the previous year. Statement VIII.

* *Thathameda.*—See note on page 1.

A decrease in the number of all kinds of warrants in the Akyab District is attributed to the possession by the Subdivisional and Township Officers of motor boats, which enable them to travel more expeditiously and deal with applications for recovery on the spot. Kyaukpyu shows a reduction by 61 per cent. of the number of warrants of arrest and attachment, which was unduly high in the previous year. Greater energy in collection on the part of the headmen is reported to have been insisted on. Sandoway still shows an unduly large number of persons committed to jail, but the majority of them paid up the revenue due on the issue of the order of commitment. The number of warrants for the attachment of immoveable property in Rangoon (1,467) was as usual large, and the number of warrants of arrest was considerably higher than in the previous year. The recovery of quarterly rents for town lands occupied by squatters caused more than usual trouble owing to the general enhancement of the rates during the year. The ability of the people to pay the enhanced rents, however, is demonstrated by the fact that in no case was actual arrest found necessary, and that only in 30 cases was property actually brought to sale. In the remainder of the Pegu Division land revenue gave little trouble and the bulk of the arrears were in respect of fishery revenue. Arrears of such revenue were comparatively large in Pegu and Prome, but in the former district they were the result of lax administration in the past rather than of difficulty in the payment of the revenue, a statement which is borne out by the small number of cases, ten in all, in which arrest or sale of property actually took place. Bassein again shows the largest amount of arrears for the recovery of which proceedings were necessary ; and here again the greater part was on account of fishery revenue. An increase of over 50 per cent. in the number of sales of property suggests that there was more real difficulty in the payment of rents than in the previous year ; but it is hoped that an improvement in promptness of collection may be effected by greater strictness in the imposition of penalties for unpunctuality. An increase in the amount of arrears of fishery revenue in respect of which proceedings were taken in Ma-ubin is noticeable in view of the successful season. The Commissioner suggests that the lessees habitually rely on their sureties to assist them in the payment of rent, and that the sureties are unwilling to do this in a good year when the lessees should be able to pay all that is due themselves. There was a considerable decrease in the number of warrants issued and the number of persons arrested in Henzada; but the number of the latter was still large by comparison with the neighbouring districts. Toungoo again shows a large number of warrants, and it seems doubtful whether sufficient care was exercised to avoid unnecessary coercion. In Amherst and Tavoy, on the other hand, there was a satisfactory reduction. An increase in Mergui reflects the difficulties arising from the epidemic of cattle disease, but the fact that there were only four arrests and four sales indicates that discretion was used.

A rise of 7 per cent. in the number of notices issued in Minbu is attributed to a severe outbreak of malaria during the cold weather, which caused difficulty in the payment of *thathameda**. There was a marked increase in the amount of arrears for recovery and in the number of all kinds of processes issued in Mandalay. The reasons for this were firstly, the difficulty of collecting fishery revenue in the Singu Township, where damage was done by the flood already described, and secondly, the fact that rent was for the first time charged for land occupied by squatters in Mandalay Town, and that the difficulties arising from the natural reluctance of the people to accept the new charge were heightened by an outbreak of plague which induced many to leave their houses empty at the time for collection. For the recovery of these town land rents, however, it was not often necessary to proceed beyond the issue of notices. The special effort that was made to collect the land revenue rapidly in Shwebo has already been noticed in paragraph 6. The Commissioner's opinion that zeal was allowed to outrun discretion is borne out by the statistics of recovery proceedings. While the number of warrants of attachment was reduced, warrants of arrest numbered 383 against 118 in the previous year. No less than 382 persons were actually arrested, nearly a

* *Thathameda*.—See note on page 1.

third of the provincial total, and 8 or a quarter of the provincial total, were committed to jail. The officers responsible were the Subdivisional Officer of Shwebo and the Township Officer of Wetlet; it may be noted, however, that the latter officer is confronted with a difficult task in the collection of land revenue from the large number of non-resident landlords holding land in his township. There was a satisfactory decrease in the number of warrants issued in Yamèthin, particularly in view of the introduction of enhanced settlement rates in the Pyinmana Subdivision.

21. *Commission paid for the assessment and collection of revenue*: (i) *Circle thugyis*.*—The gradual extension of the system of revenue collection by village headmen, on the death or retirement of circle *thugyis*, was responsible for a reduction of 11 in the total number of the latter still in active service. Statement IX.

The balance payable as commission after deductions was Rs. 1,61,971, of which all but Rs. 4,160 was disbursed within the year. Of the latter amount Rs. 2,200, subject to deduction of income-tax, was due in the Hanthawaddy (Syriam) District, not to *thugyis*, but to the Burma Oil and other companies who collect revenue from their employees, and who do not as a rule apply punctually for the payment of their commission. In other districts the outstandings of commission were small amounts, the drawing of which by the *thugyi* concerned was not worth a special journey to headquarters. In eight districts the whole amount due had been disbursed before the end of the year. The average remuneration paid for the year was Rs. 1,326, or Rs. 36 less than in the previous year.

(ii) *Village headmen*.—There was an increase of 69 in the number of revenue collecting village headmen. The increases due to the supersession of circle *thugyis* in Lower Burma and the splitting up of *myothugyis*'† charges in Upper Burma were in large measure counterbalanced by the consolidation on administrative grounds of small charges in which the amount of commission payable was inconsiderable. Such amalgamation is reported to have been carried out in a number of districts of both Upper and Lower Burma, notably in Akyab, Ma-ubin, Thayetmyo, Magwe and Yamèthin. The total number of small charges abolished in this way was close on 100.

The average amount of commission paid was Rs. 149 against Rs. 143 in 1912-13. Noticeable increases in the average are shown by Insein (Rs. 57), Shwebo (Rs. 30), Ruby Mines (Rs. 20), Kyauksè (Rs. 16), Kyaukpyu (Rs. 15), Ma-ubin (Rs. 14), and Pyapòn (Rs. 13). A decrease of Rs. 7 in Prome is explained by the reduction of the rate of a punitive police tax from 10 to 1 per cent; and a decrease of Rs. 13 in Bhamo partly by the reduction of the *thathameda*‡ rate, and partly by the extensive remission of land revenue on account of damage done by hail.

No changes of importance were made in the systems by which headmen furnish security for their revenue collections, the most common of which is that of mutual security by circles or other groups. A fresh set of mutual security bonds was drawn up in Sagaing, the groups, which were before unduly large, being reduced to such a size that those offering security together would be known to one another. Some rearrangement in the size of groups was also made in Pegu. Personal security bonds were taken from certain European managers of large rubber and other estates, who act as village headmen for the collection of revenue from dwellers on the estates.

Commission is now disbursed to village headmen at the headquarters of practically all townships. Payments are generally made with satisfactory promptitude. The amount remaining undisbursed at the end of the year was Rs. 8,702 against Rs. 9,522 at the end of the previous year; and this consisted of trifling amounts, the drawing of which the headmen intentionally postponed for their own convenience.

Eleven cases of embezzlement or temporary misappropriation of revenue by village headmen, and one of cheating in connection with the work of collection,

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* *Thugyi*.—See note on page 4.
† *Myothugyi*.—Headman in Upper Burma of a town or group of villages.
‡ *Thathameda*.—See note on page 1.

are reported from Lower Burma; and eight cases of temporary misappropriation from Upper Burma. In five of the more serious cases the culprit was prosecuted and imprisoned, and in two he absconded. In the remaining cases the punishment was generally dismissal from Government service. Where necessary the money was made good by the sureties, and no loss to Government occurred on this account.

Statement X.

22. *Area granted or leased for cultivation.*—The figures under this head show a reduction of 19,475 acres from those of the previous year. There was a very marked falling off in the area leased for rubber cultivation. The total area granted or leased in the Tenasserim Division fell from 19,663 to 3,836 acres, and there were corresponding decreases in the other districts in which rubber planting has been most widely tried, namely Insein, Pegu and Myitkyina. Several leases previously issued for this purpose were surrendered during the year. Grants or leases for paddy and similar cultivation were only issued in special cases, where heavy expenditure was required for reclamation or embanking or where allotment was desirable to prevent disputes. In the latter category may be mentioned the grants of land on newly formed accretions from the sea in Amherst, and in areas newly brought under irrigation from the Shwebo canal. The allotment of land irrigated from the Môn canal in the Minbu District was completed during the year and a considerably larger number of leases were issued than during the previous year. Leases continued to be issued for all newly occupied land in the special lease areas of Hanthawaddy (Syriam) and Insein, with the object of preventing the accrual of landholders' rights over land which, owing to its proximity to Rangoon, is likely to acquire a peculiar value in the future. But it was decided during the year that these areas were larger than was necessary to secure this object and too large for efficient administration on the lines intended; and their reduction to more manageable limits was ordered. The returns of leased areas include a few cases in which short-term leases were issued to non-agriculturists in respect of land liable to resumption, in order to give them an opportunity of disposing of it to cultivators.

Revenue free grants: (i) *Religious purposes.*—The area granted for the erection of religious edifices, such as pagodas, *kyaungs** and shrines, was smaller by 21 acres than in the previous year. In Myaungmya 15 acres were granted to the Roman Catholic Mission in consideration of the surrender of a corresponding area previously held on the bank of a river, which threatened their church with erosion. Nine acres were granted in Insein as the site of an old pagoda, the land having long been occupied for religious purposes without any formal title. There were no other large grants calling for special notice.

(ii) *Public purposes.*—The total area granted free of revenue for public purposes was 45 acres, against 64 acres in the previous year. An area of 4·49 acres was granted for a public park at Pyapôn In Tharrawaddy three acres were granted to the American Baptist Karen Mission for an extension of their school premises. In Sagaing an area of 1·25 acres was granted to the American Baptist Missionary Society for the erection of a memorial at Ava, on the spot where Dr. Judson, the pioneer of the Mission, was imprisoned. The remainder of the total was made up of areas of a few acres in each case granted for burial-grounds, or of smaller areas used for the construction of *zayats*† or tanks.

Area granted or leased as thugyisa‡.—The area allotted as *thugyisa* was 1,216 acres, 496 acres more than in the previous year. The largest area, 361 acres, was again granted in the Sagaing District in pursuance of the policy of attaching special attractions to headmanships from which the old holders had been dismissed after the Myinmu rebellion. It was necessary to import men from other villages to take the dismissed men's places, and it was important to give them land within their charges as an inducement to them to remain despite possible popular opposition. Nine allotments totalling 143 acres were given in Amherst and ten allotments totalling 114 acres in Toungoo. In Minbu an

* *Kyaung.*—A Buddhist monastery.
† *Zayat.*—Public rest-house.
‡ *Thugyisa.*—Land assigned as an appanage of the office of *thugyi* or headman.

allotment of 45 acres was made to the headman of Sagu in consideration of the inadequacy of his commission as remuneration for specially onerous duties.

23. *Assignments of land revenue.*—The increase in the total value of assignments of land revenue was Rs. 1,540, which exceeds that shown in the returns for 1912-13 by Rs. 139. There were no large assignments calling for special comment. The figures relating to assignments made for the maintenance of public servants correspond generally to the areas shown in column 5 of statement X as newly granted *thugyisa* in Upper Burma; while those relating to assignments for other purposes correspond to the areas shown in columns 3 and 4 of the same statement as granted free of revenue, with the addition of areas totalling 13·47 acres in Prome and an area of 4·49 acres in Amherst, which were exempted from the payment of revenue for so long as they might be used for public purposes. Statement XA.

24. *Waste land grants under the old rules.*—The total revenue realized in the Akyab District was Rs. 77,874 against Rs. 77,415 in 1912-13. Two grants in Akyab and one in Kyaukpyu were resettled during the year. A small portion of the Kagyapet grant in Akyab was acquired for the Buthidaung-Maungdaw Tramway, and a portion of the revenue was remitted in consequence. In Hanthawaddy three grants were re-settled and the rent fixed at Re. 1-8-0 per acre in perpetuity. No change of rates took place in respect of any other of these grants. An area of 1,729 acres in the Zaingganaing grant in Pegu was acquired for water-works for Pegu Town, and compensation is to take the form of the grant of an equal area of land elsewhere.

25. *Inspections.*—During the year the Financial Commissioner inspected the district revenue offices and record-rooms at Insein, Bhamo, Myitkyina, Katha, Mogôk, Kyauksè and Yamèthin; the subdivisional offices at Insein, Bhamo, Myitkyina, Thabeikkyin, Kyauksè and Pyinmana; and the township offices at Kyauksè and Pyinmana.

Deputy Commissioners in Lower Burma generally did an adequate amount of inspection of subordinate offices. Out of a total of 189 revenue offices and record-rooms, 155 were inspected by Deputy Commissioners, a number of them twice, and 72 by Commissioners. The Commissioner of the Irrawaddy Division was unable to find much time for inspection work. In Upper Burma the work of inspection was less uniformly complete, several offices not being inspected by the Deputy Commissioners of Minbu, Mandalay, Katha, Ruby Mines and Meiktila. Out of a total of 159 revenue offices and record-rooms, 106 were inspected by Deputy Commissioners and 40, principally in the Magwe and Meiktila Divisions, by Commissioners.

Subdivisional Officers inspected altogether 83 township offices out of a total of 185 (excluding 9 which are subordinate to no subdivisional office). This was practically the same number as in the previous year.

The subdivisional office at Kyaukpyu, the township offices at Pauktaw, Myebôn, Cheduba, Yesagyo, Salin, Madaya, Tagaung and Salingyi, and the record-room of the Collector of Rangoon were unfavourably commented on in the course of inspection.

26. *Concluding remarks.*—A large number of officers have been commended for their work in the revenue administration by Commissioners and Deputy Commissioners. Among these the most prominent are—

Deputy Commissioners.—Messrs. Baum, Arnold, Chapman, Anderson and Wallace, Major Owens, Captain Burne, Messrs. Dawson, Fowler and Robertson.

Subdivisional Officers.—Maung San Aung, A.T.M., Maung Yet Thè Aung, Maung Tun Win, Captain Browne, Maung Po The (1), B.A., Maung Myat Tha Gyaw, K.S.M., T.D.M., Maung Ba E, B.A., Maung Po Hla (5), A.T.M., Maung Po Pe (2), K.S.M., A.T.M., Mr. Mackney, Maung Po Thi, A.T.M., Maung Po Te (2), K.S.M., A.T.M., Maung Ngwe Kaing, K.S.M., A.T.M., Maung Po Maung (3), A.T.M., Mr. Dunkley, Maung Tun On, Mr. Searle, Mr. Nichols, Maung Gale (3), Mr. Davis, Mr. J. J. Phipps, Maung Tin (1), K.S.M., A.T.M., Maung Thin, A.T.M., Maung Po Sein (2), Mr. McDonald, Maung Ba Kin (2), T.D.M., and Mr. G. Blake (Assistant Collector, Rangoon).

Akunwuns and Inkunwuns.*†—Maung Tha Tun Aung, B.A., Mr. Vaillant, Maung Ba Thin, B.A., Maung Tin Baw, Maung Po Mya (*Inkunwun*), Maung Tha Dun U, Maung Ba Tha, B.A., Maung Aung Zan, Maung Po Kyan, Mr. Richard, Maung Ba Tok (*Inkunwun*), Maung Gyi (6), Maung Tun Ya, A.T.M., Maung Shwe Law, Maung Maung (5), A.T.M., Maung Po Than (2), B.A., Maung Myat Thin (2), A.T.M., Maung Kyin and Maung Po Ke.

Township Officers.—Maung Kyaw Za Aung, Maung Po Saw, Maung Mra Tha, Maung Ba Thaw (3), Maung Gyi (2), Maung Hla Bu (1), Maung Shwe Tha (1), Maung Aung Dun, Maung Aung Thein, Maung Kin Maung, Maung Paw Tun, Maung Ba Tin (2), B.A., Maung Kan Tha (2), Maung Po Saing (1), T.D.M., Maung Thet Pon, Maung Myaing 2), Maung Kyaw Zan (2), Maung Ba Po, Maung Naung, Maung Thi La, Maung Po Saing (2), Maung E Cho (2), T.D.M., Maung Aung Gyi (2), B.A., Maung Ba Bo, Maung Pe, Maung Po Myit, Mr. G. Po Ka, Maung Bo (2), Maung Po Hlaing (2), Maung San Gyaw, Maung Po Thein, Maung Thi Han, Maung Maung Gyi, Maung Ba Shin (2), Maung Pe (3), Maung Po Chit and Maung Aung Hla (2).

The numerous commendations by superior officers indicate a year of satisfactory revenue administration, and it is to be borne in mind that good solid work has been done during the year by many officers whose names do not appear in the list.

By order,

I. G. LLOYD,

The 5th November 1914. *Secretary to the Financial Commissioner, Burma.*

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* *Akunwun.*—An officer of the Provincial or Subordinate Civil Service in charge of a district revenue office under the Deputy Commissioner.

† *Inkunwun.*—An officer of the Subordinate Civil Service in charge, under the Deputy Commissioner, of the fishery revenue in a district.

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STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1914 (Paragraphs 4—6 of Report, pages 2—6).

Division and District.		Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab ...	834,858	...	19,44,719	...	610	...	19,44,109	...
	Northern Arakan	11,666	1,057	8,605	...	2	1,057	8,164	439
	Kyaukpyu ...	209,768	138	3,12,791	...	1,208	138	3,11,583	...
	Sandoway ...	87,025	...	1,41,701	...	104	...	1,41,597	...
PEGU ...	Rangoon Town ...	8,486	8	31,563	...	1	8	31,562	...
	Hanthawaddy ...	827,227	12 8	28,58,624	...	33,431	128	28,2[illegible],181	12
	Insein ...	542,833	...	17,41,699	...	8,966	...	17,32,733	...
	Pegu ...	835,297	36	19,62,413	...	2,781	36	19,59,407	225
	Tharrawaddy ...	537,153	486	12,24,530	293	1,668	193	12,22,862	...
	Prome ...	378,147	48	5,79,[illegible]06	...	351	48	5,79,401	154
IRRAWADDY	Bassein ..	739,239	...	16,40,470	...	597	...	16,39,813	60
	Henzada ...	602,009	249	14,31,869	...	1,439	249	14,30,430	...
	Myaungmya ...	687,167	264	20,52,105	85	958	179	20,50,498	649
	Ma-ubin ...	459,953	...	14,24,599	...	61,774	...	13,62,825	...
	Pyapôn ...	660,485	...	20,46,639	...	1,307	...	20,45,332	...
TENASSERIM	Toungoo ...	445,312	53	8,69,867	39	1,181	14	8,68,585	101
	Salween ...	27,178	94*	31,137	...	21	94	31,116	...
	Thatôn ...	711,135	1,491	14,55,769	1,491	22,057	...	14,26,576	7,136
	Amherst ...	528,693	...	10,20,776	...	32,876	...	9,87,900	...
	Tavoy ...	143,410	329	3,24,785	134	1,061	195	3,2[illegible],329	1,395
	Mergui ...	118,594	...	2,67,814	...	3,662	...	2,64,152	...
MAGWE ...	Thayetmyo ...	211,838	3,005*	2,86,211	22	1,656	2,983	2,84,555	...
	Pakôkku ...	439,077	389	6,33,948	...	557	389	6,33,135	256
	Minbu ...	223,723	4,778	2,69,[illegible]69	996	7,700	3,782	2,58,075	3,694
	Magwe ...	339,997	1,092	3,80,943	...	314	1,092	3,80,536	93
MANDALAY...	Mandalay ...	168,941	39	3,80,269	...	6,717	39	3,73,475	77
	Bhamo ...	20,173	...	50,[illegible]93	...	15	...	50,278	...
	Myitkyina ...	...	...	65,317	...	277	...	64,411	629
	Katha ...	171,518	...	2,18,106	...	4,670	...	2,13,436	...
	Ruby Mines ...	9,243	...	26,191	...	101	...	26,081	9
SAGAING ...	Shwebo ...	594,676	...	5,28,462	...	3,121	...	5,25,209	132
	Sagaing ...	469,819	...	4,[illegible]84,885	...	57	...	4,84,583	245
	Lower Chindwin	446,232	80	4,58,084	...	170	80	4,57,914	...
	Upper Chindwin	32,830(*a*)	...	1,93,528	...	212	...	1,93,316	...
MEIKTILA ...	Kyauksè ...	193,798	..	2,00,401	...	1,165	...	1,99,236	...
	Meiktila ...	300,937	...	3,51,689	...	407	...	3,51,282	...
	Yamèthin † ...	180,300	...	2,10,182	...	883	...	2,09,299	...
	Pyinmana † ...	138,538	10	3,62,860	10	952	...	3,61,861	47
	Myingyan ...	618,506	...	4,77,110	...	104	...	4,77,012	..
Total ...	1913-14 ...	...	13,774	2,89,50,335	3,070	2,05,133	10,704	2,87,29,849	15,353
	1912-13 ...	...	33,601	2,81,74,912	7,041	1,80,886*	26,487	2,79,80,325*	13,774*

(*a*) Mingin Subdivision only. | * Revised figures. | † Subdivisions

STATEMENT III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1914 (Paragraph 8 of Report, pages 7—8).

Division and District.	Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	170,180	...	6,15,905	...	2,378	...	6,13,527	...
Northern Arakan	5,089	...	5,089	...	14	...	5,075	...
Kyaukpyu ...	44,302	...	1,65,371	...	3,860	...	1,61,511	...
Sandoway ...	22,355	...	81,779	...	828	...	80,951	...
PEGU ... Hanthawaddy ...	91,188	...	3,50,054	...	5,979	...	3,44,075	...
Insein ...	58,686	...	2,45,466	...	4,446	...	2,41,020	...
Pegu ...	92,538	1,563	3,77,571	...	5,740	1,563	3,71,831	...
Tharrawaddy ...	83,441	1	3,78,275	...	8,593	1	3,69,682	..
Prome ...	72,657	...	3,01,340	...	3,246	...	2,98,094	...
IRRAWADDY Bassein ...	92,859	..	4,13,838	...	7,086	...	4,06,752	...
Henzada ...	116,014	...	4,97,678	...	9,209	...	4,88,469	...
Myaungmya ...	77,877	294	3,31,235	269	9,268	25	3,21,967	...
Ma-ubin ...	69,601	...	2,84,772	...	9,238	...	2,75,534	...
Pyapôn ...	66,315	...	2,71,353	..	6,953	...	2,64,400	...
TENASSERIM Toungoo ...	77,950	65	3,17,072	65	4,882	...	3,12,183	7
Salween ...	10,166	...	20,211	...	18	...	20,193	...
Thatôn ...	91,149	...	3,75,242	...	2,624	...	3,72,618	...
Amherst ...	69,254	...	2,84,230	...	1,606	...	2,82,624	...
Tavoy ...	30,181	...	1,19,369	...	1,348	...	1,18,021	...
Mergui ...	28,320	...	98,168	...	1,806	...	96,362	...
MAGWE ... Thayetmyo ...	52,195	...	2,29,451	...	2,420	...	2,27,031	...
Railway Company's employés ...	...	566	26,626	...	...	566	26,243	383
Irrawaddy Flotilla Company's employés.	...	...	5,314	...	..	...	5,314	...
Total ... 1913-14	1,422,317	2,489	57,95,409	334	91,542	2,155	57,03,477	390
1912-13	1,371,792	1,601	56,47,493	1,027	1,17,617	574	55,27,387	2,489

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1914 (*Upper Burma only*) (Paragraph 10 of Report, pages 8—10).

Division and District.		Number of households assessed.	Demand. Arrears.	Demand. Current.	Remissions. Arrears.	Remissions. Current.	Collections. Arrears.	Collections. Current.	Outstandings.
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Magwe ..	Pakôkku ...	88,703	32	4,43,924	12	3,996	20	4,38,625	1,303
	Minbu ...	57,423	82	2,14,289	34	2,016	48	2,41,653	20
	Magwe ...	73,333	136	2,72,862	46	1,186	90	2,71,676	...
Mandalay .	Mandalay ...	44,238	...	2,77,636	...	3,384	...	2,74,252	...
	Bhamo ...	12,113	83	91,274	...	4,702	83	86,572	...
				19,734*		1,168	...	18,564	...
	Myitkyina ...	19,000	...	65,714	...	1,222	...	64,492	...
				22,981*		3		22,978	...
	Katha ...	43,572	...	2,35,583	...	1,346	...	2,34,242	...
				3,109*		...	..	3,109	...
	Ruby Mines ..	10,431	...	98,501	...	1,786	...	96,775	...
				20,000*		...	...	20,000	..
Sagaing ...	Shwebo ...	81,402	...	3,10,931	..	3,216	...	3,07,715	...
	Sagaing ...	65,298	..	3,13,208	...	1,691	...	3,11,517	...
	Lower Chindwin ..	68,111	3	2,58,120	...	1,777	3	2,56,343	...
	Upper Chindwin .	32,177	..	2,78,426	...	2,031	..	2,76,395	...
				500*				500	...
Meiktila ...	Kyauksè .	34,430	...	1,49,120	...	1,024	...	1,48,096	...
	Meiktila	58,331	...	2,39,796	...	8,178	...	2,31,618	...
	Yamèthin ‡ ...	37,629	...	1,37,331	...	1,400	...	1,35,931	...
	Pyinmana ‡ ...	27,430	..	1,14,097	...	1,765	...	1,12,332	...
	Myingyan .	93,674	...	2,90,514	...	2,019	...	2,88,495	...
Railway Company's employés ...		...	290	23,663	...	...	290	22,042	1,621
Irrawaddy Flotilla Company's employés.		...	...	5,314	...	...	...	5,314	...
Total ...	1913-14 ...	847,295	626	39,16,690	92	44,510	534	38,69,236	2,944
	1912-13 ...	†829,244	1,292	38,11,933	304	42,461	988	37,68,846	626

* Tribute. † Revised figure. ‡ Subdivisions.

STATEMENT IV-A.—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June* 1914 (Paragraph 9 of Report, page 8).

Division and District.		Government servants and pensioners.	Priests and school-masters.	Village headmen.	Poverty and old age.	Immigrants.	Persons assessed to income-tax.	Others.	Total.
1		2	3	4	5	6	7	8	9
Arakan ...	Akyab ...	752	901	1,077	10,221	...	288	...	13,239
	Northern Arakan	254	7	39	111	...	19	8	438
	Kyaukpyu ...	395	421	478	5,669	...	97	4	7,064
	Sandoway ...	523	260	221	2,461	...	141	76	3,682
Pegu ...	Hanthawaddy ...	742	1,233	504	7,054	...	427	66	10,026
	Insein ...	747	783	407	4,914	...	220	69	7,140
	Pegu ...	1,085	1,108	425	5,018	...	692	54	8,382
	Tharrawaddy ...	1,325	800	665	9,402	...	394	172	12,758
	Prome ...	706	696	619	9,206	...	222	204	11,653
Irrawaddy	Bassein ...	450	749	711	7,563	...	401	13	9,887
	Henzada ...	687	1,352	651	11,817	...	476	164	15,147
	Myaungmya ...	473	690	633	6,018	...	721	...	8,535
	Ma-ubin ...	467	947	385	5,823	2	664	10	8,298
	Pyapôn ...	487	672	399	2,924	...	684	16	5,182
Tenasserim	Toungoo ...	332	768	652	6,060	...	275	...	8,087
	Salween ...	250	53	96	67	...	26	...	492
	Thatôn ...	904	1,380	426	9,306	1	356	117	12,490
	Amherst ...	596	1,501	373	7,356	...	239	95	10,160
	Tavoy ...	564	780	212	4,294	1	193	3	6,047
	Mergui ...	471	369	171	2,609	2	168	4	3,794
Magwe ...	Thayetmyo ...	441	584	700	6,347	..	90	59	8,221
Total ...	1913-14 ...	12,651	16,054	9,844	124,240	6	6,793	1,134	170,722
	1912-13 ...	12,486	16,018	10,030	124,815	88	6,044	1,042	170,523

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June* 1914 (*Upper Burma only*) (Paragraph 11 of Report, page 10).

Division and District.		Government servants and pensioners.	Priests and school-masters.	Village headmen and *Ywa-sayes.*	Poverty.	Immi-grants.	Newly married couples.	*Ywa-gaungs.*	Others.	Total.
1		2	3	4	5	6	7	8	9	10
MAGWE	Pakôkku	1,036	1,846	1,708	5,175	2	1,411	492	231	11,901
	Minbu	913	1,054	835	2,678	14	803	482	177	6,956
	Magwe	642	1,076	1,008	2,091	...	738	596	51	6,202
MANDALAY	Mandalay	1,153	1,247	786	2,676	4	629	423	74	6,992
	Bhamo	284	150	328	728	94	196	45	70	1,895
	Myitkyina	442	141	239	190	156	105	30	24	1,327
	Katha	933	833	1,021	961	40	732	306	92	4,972
	Ruby Mines	424	221	251	300	...	129	59	409	1,793
SAGAING	Shwebo	1,087	1,826	1,345	3,572	3	1,474	602	570	10,479
	Sagaing	704	1,647	754	3,263	10	945	317	750	8,430
	Lower Chindwin	691	1,567	986	4,397	4	673	419	267	9,004
	Upper Chindwin	917	738	785	1,395	44	400	278	171	4,748
MEIKTILA	Kyauksè	780	843	649	2,221	...	463	283	106	5,345
	Meiktila	939	1,464	972	2,282	...	734	509	608	7,508
	Yamèthin	731	1,018	1,234	3,371	1	1,184	530	341	8,410
	Myingyan	787	1,776	1,569	5,017	237	1,191	493	342	11,412
Total	1913-14	12,463	17,467	14,470	40,317	609	11,807	5,958	4,283	107,374
	1912-13	12,620	17,232	14,499	43,639	383	11,232	5,785	5,261	110,651

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1914 (*Lower Burma only*) (Paragraph 12 of Report, page 10).

Division and District.		Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab	1,140	...	9,077	...	99	...	8,978	...
	Kyaukpyu	300	...	1,839	...	9	...	1,830	...
PEGU	Prome	1,630	54	18,547	8	505	46	18,042	...
IRRAWADDY	Bassein	701	...	20,154	...	502	...	19,652	...
	Henzada	2,556	...	18,733	...	1,248	...	17,485	...
TENASSERIM	Toungoo	428	...	13,200	..	283	...	12,879	38
MAGWE	Thayetmyo	243	20	8,770	4	109	16	8,661	...
Total	1913-14	6,998	74	90,320	12	2,755	62	87,527	38
	1912-13	7,281	...	89,216	...	2,439	...	86,703	74

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1914 (Paragraph 13 of Report, pages 10—12).

Division and District.		Demand.			Remissions.		Collections.		Outstandings.
		Arrears.	From net licenses.	From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan	Akyab	...	27,444	1,151	...	...	...	28,595	...
	Northern Arakan	...	...	...	...	...	...	...	...
	Kyaukpyu	...	17,787	...	...	..	...	17,787	...
	Sandoway	...	6,993	764	...	...	...	7,757	...
Pegu	Rangoon Town	...	7,474	...	...	...	...	7,474	...
	Hanthawaddy	...	19,557	44,652	...	261	...	63,928	...
	Insein	...	7,449	1,49,377	..	...	...	1,56,826	...
	Pegu	...	1,897	7,183	2,43,014	1,619	5,654	278	2,44,083	460
	Tharrawaddy	...	...	5,298	2,4 ,261	...	3,268	..	2,44,291	...
	Prome	..	...	4,500	46,726	...	...	...	51,226	...
Irrawaddy	Bassein	...	...	6,640	2,97,583	...	...	...	3,04,223	...
	Henzada	...	..	9,424	2,50,997	...	570	...	2,59,851	...
	Myaungmya	...	...	13,515	1,59,442	...	..	...	1,72,957	...
	Ma-ubin	...	...	1,,602	7,07,555	...	246	...	7,18,911	...
	Pyapôn	...	...	14,425	1,46,376	...	...	...	1,60,801	...
Tenasserim	Toungoo	...	...	5,468	96,625	...	...	...	1,02,093	...
	Salween	...	...	117	60	...	...	...	177	...
	Thatôn	...	...	16,823	43,093	...	...	...	59,916	...
	Amherst	...	...	17,557	2,360	...	...	...	19,917	...
	Tavoy	...	...	23,241	5,180	...	15	...	28,406	...
	Mergui	...	...	82,362	65,610	...	1,254	...	1,46,718	...
Magwe	Thayetmyo	...	...	4,308	2,080	...	272	...	6,116	...
	Pakôkku	...	...	3,516	15,125	...	...	...	18,641	...
	Minbu	...	...	5,622	21,785	..	1,138	...	26,269	...
	Magwe	...	...	2,351	2,650	...	...	...	5,001	..
Mandalay	Mandalay	...	1,295	434	1,77,055	...	6,052	1,295	1,67,437	4,000
	Bhamo	...	...	755	34,672	...	180	...	35,247	...
	Myitkyina	...	..	1,264	18,377	...	...	...	18,906	735
	Katha	...	...	464	1,06,695	...	...	...	1,07,159	...
	Ruby Mines	...	...	155	6,965	...	...	...	7,120	...
Sagaing	Shwebo	...	...	1,429	13,155	...	971	...	12,374	1,239
	Sagaing	...	530	1,908	87,830	530	500	...	89,238	...
	Lower Chindwin	...	...	2,193	9,302	...	250	...	1,,245	...
	Upper Chindwin	...	...	4,889	11,541	...	...	...	16,430	..
Meiktila	Kyauksè	...	...	267	1,045	...	...	...	1,312	...
	Meiktila	...	...	...	...	...	...	...	...	...
	Yamèthin	...	...	1,622	9,025	..	...	...	10,647	...
	Myingyan	...	...	6,063	13,992	...	...	...	20,055	...
Total	1913-14	..	3,722	3,42,079	30,34,120	2,149	20,631	1,573	33,49,134	6,434
	1912-13	..	18,750	3,05,841	27,89,663	5,565	27,945	13,185	30,63,837	3,722

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June* 1914
(Paragraph 14 of Report, pages 12—14).

Division and District.		Rents of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under the Village Act.	Survey fees for *pottas*.	Other miscellaneous Land Revenue.	Total.
			"Other minerals."	Petroleum, rubies, jade and amber.				
1		2	3	4	5	6	7	8
		Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan ...	Akyab ...	1,071	965	2,069	12,142	675	1,952	18,874
	Northern Arakan ...	...	...		...	...	...	...
	Kyaukpyu ...	74	1,429	788	939	2,289	1,061	6,580
	Sandoway ...	131	29	64	935	197	357	1,713
Pegu ...	Rangoon Town ...	...	756	...	...	...	1,129	1,885
	Hanthawaddy ...	30,691	1,455	...	9,203	378	1,681	43,408
	Insein ..	19,120	1,120	...	7,642	...	2,162	30,044
	Pegu ...	32,291	785	...	11,406	81	1,962	46,525
	Tharrawaddy ...	977	2,376	...	14,565	...	467	18,385
	Prome ...	2,846	1,537	440	17,078	...	1,773	23,674
Irrawaddy ...	Bassein ...	11,713	1,625	...	4,856	10	1,923	20,127
	Henzada ...	3,678	1,508	335	17,368	...	956	23,845
	Myaungmya ...	9,649	1,205	...	5,905	...	1,244	18,003
	Ma-ubin ...	9,495	1,070	...	10,191	...	2,944	23,700
	Pyapôn ...	14,314	...	150	10,828	471	893	26,656
Tenasserim ...	Toungoo ...	11,709	510	..	9,210	399	1,457	23,285
	Salween ...	...	1,200	...	1,109	...	5	2,314
	Thatôn ...	3,702	6,681	..	5,796	1,779	687	18,645
	Amherst ...	373	3,383	...	4,583	1,481	1,120	10,940
	Tavoy ...	822	1,49,404	...	1,037	261	851	1,52,435
	Mergui ..	1,362	27,747	...	1,822	3,165	353	34,449
Magwe ...	Thayetmyo ...	2,377	1,205	4,001	4,037	80	...	11,700
	Pakôkku ...	1,422	1,850	87,982	6,187	...	545	97,986
	Minbu ...	1,662	2,705	31,522	7,017	23	697	43,620
	Magwe ...	8,742	532	21,88,142	9,348	...	639	22,07,403
Mandalay ...	Mandalay ...	24,660	2,248	...	4,715	61	8,102	39,786
	Bhamo ...	3,288	2,499	...	485	...	18	6,290
	Myitkyina ...	3,328	2,762	34,285	1,257	31	47	41,710
	Katha ...	5,976	259	100	2,816	...	75	9,226
	Ruby Mines ...	2,269	180	1,81,760	875	...	263	1,85,347
Sagaing ...	Shwebo ...	3,885	555	2,136	8,455		404	15,435
	Sagaing ...	1,879	2,083	..	5,010	...	778	9,750
	Lower Chindwin	1,677	390	...	4,627	44	237	6,975
	Upper Chindwin	1,552	276	2,320	3,456	88	129	7,821
Meiktila ...	Kyauksè ...	2,697	958	...	4,721	...	103	8,479
	Meiktila ...	4,907	318	...	6,031	...	279	11,535
	Yamèthin ...	4,358	506	...	27,845	43	1,010	33,762
	Myingyan ...	2,757	508	8,15,089	10,406	25	467	8,29,252
Total ...	1913-14 ...	2,31,454	2,24,679	33,51,183	2,53,903	11,581	38,770	41,11,570
	1912-13 ...	2,26,605	1,84,980	33,17,044	2,90,561	25,435	26,915	40,71,540

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June* 1914
(Paragraph 20 of Report, pages 21—23).

Division and District.		Number of								Amount of Arrears.	
		Notices.	Warrants of arrest.	*Warrants of attachment of property.*		*Persons*		*Sale of property.*		For realization of which application was made.	Realized.
				Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1		2	3	4	5	6	7	8	9	10	11
										Rs.	Rs.
ARAKAN ...	Akyab	896	178	40	245	38	...	8	27	10,242	9,419
	Northern Arakan ...	24	...	.	...	...	...	...	...	24	5
	Kyaukpyu ...	262	110	27	74	35	...	...	11	7,071	5,245
	Sandoway ...	102	33	1	9	32	8	...	4	882	596
PEGU ...	Rangoon Town .	4,762	157	14	1,467	...	...	...	30	51,404	50,244
	Hanthawaddy ...	1,276	492	26	370	19	2	...	24	27,972	23,081
	Insein	3,898	371	132	481	78	...	9	39	24,483	21,043
	Pegu	932	297	45	122	1	...	6	3	62,216	46,984
	Tharrawaddy ...	950	148	304	254	88	...	5	23	9,591	7,282
	Prome	462	116	214	189	48	2	3	36	21,323	18,308
IRRAWADDY ...	Bassein	1,089	149	341	398	20	1	12	157	1,04,375	95,330
	Henzada ...	1,249	193	211	337	63	4	49	140	19,335	10,720
	Myaungmya ...	769	224	82	111	33	1	7	5	23,890	17,811
	Ma-ubin ...	915	18	121	440	4	...	4	43	56,542	44,675
	Pyapôn	1,457	267	229	351	20	...	8	21	68,357	61,379
TENASSERIM	Toungoo ...	1,030	353	27	502	52	...	2	25	21,059	17,419
	Salween ...	36	23	...	5	...	...	...	...	2 5	197
	Thatôn	454	324	12	173	176	...	...	9	5,388	3,585
	Amherst ...	380	67	7	38	6	...	1	24	3,555	2,049
	Tavoy	272	22	9	66	10	...	...	48	2,163	1,565
	Mergui	301	77	2	188	4	...	...	4	3,602	2,406
MAGWE ...	Thayetmyo ...	621	63	37	65	36	6	...	9	3,327	2,547
	Pakôkku ...	905	30	51	1	14	...	...	...	4,498	4,425
	Minbu	964	10	21	6	...	...	1	1	16,982	13,128
	Magwe	609	10	2	...	7	...	...	...	3,075	2,760
MANDALAY ...	Mandalay ...	1,720	77	187	59	19	...	14	...	71,858	62,299
	Bhamo	63	...	1	...	..	...	...	...	1,533	1,212
	Myitkyina ...	72	1	63	4	1	...	3	...	4,579	4,063
	Katha	103	1	7	2	...	...	1	...	8,091	3,803
	Ruby Mines ...	126	3	6	...	...	...	1	...	1,180	964
SAGAING ...	Shwebo	1,060	383	37	5	382	8	3	...	51,984	40,926
	Sagaing ...	462	14	11	4	...	...	...	...	19,620	19,109
	Lower Chindwin ...	132	2	6	12	...	...	...	...	3,122	2,454
	Upper Chindwin ...	96	1	7	...	1	..	...	...	1,499	1,193
MEIKTILA ...	Kyauksè ...	236	3	1	...	3	...	...	...	2,113	1,582
	Meiktila ...	604	7	47	6	3	...	2	2	4,424	2,720
	Yamèthin ...	1,474	2	119	1	...	...	1	..	15,167	14,201
	Myingyan ...	301	2	2	4	...	...	2	...	1,786	1,040
Total ...	1913-14	31,064	4,228	2,452	5,989	1,193	32	142	685	7,38,527	6,19,035
	1912-13	34,865	6,835	3,212	8,077	1,812	32	215	961	7,43,580	5,91,431

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1914* (Paragraph 21 of Report, page 23).

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.	Number of *thugyis.*	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *thugyi.*
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	3	6,991	1,388	5,603	5,321	1,774
ARAKAN ... Kyaukpyu ...	17	12,987	3,160	9,827	9,799	576
ARAKAN ... Sandoway ...	2	1,520	408	1,112	1,112	556
PEGU ... Rangoon Town ...	6	2,422	...	2,422	2,359	393
PEGU ... Hanthawaddy ...	6	27,437	6,228	21,209	19,009	3,168
PEGU ... Insein	6	25,455	5,741	19,714	19,203	3,200
PEGU ... Pegu ...	1	6,734	944	5,790	5,640	5,640
PEGU ... Tharrawaddy ...	6	22,375	4,821	17,554	17,123	2,854
PEGU ... Prome ...	9	8,491	2,651	5,840	5,840	649
IRRAWADDY ... Bassein	8	15,190	3,658	11,532	11,314	1,414
IRRAWADDY ... Henzada ...	10	20,104	6,227	13,877	13,877	1,388
IRRAWADDY ... Myaungmya ...	3	14,032	3,547	10,485	10,485	3,495
IRRAWADDY ... Ma-ubin ...	2	4,650	889	3,761	3,668	1,834
IRRAWADDY ... Pyapôn ...	2	5,622	1,871	3,751	3,660	1,830
TENASSERIM ... Toungoo ...	1	3,311	838	2,473	2,473	2,473
TENASSERIM ... Salween ...	6	4,498	24	4,474	4,474	746
TENASSERIM ... Thatôn ...	1	3,320	960	2,360	2,360	2,360
TENASSERIM ... Amherst ...	13	13,575	2,078	11,497	11,428	879
TENASSERIM ... Tavoy	7	6,093	1,282	4,811	4,787	684
TENASSERIM ... Mergui	...	...	...	...	...	...
MAGWE ... Thayetmyo ...	10	4,340	461	3,879	3,879	388
Total ... 1913-14 ...	119	2,09,147	47,176	1,61,971	1,57,811	1,326
Total ... 1912-13 ...	130	2,40,349	57,826	1,82,523	1,77,025	1,362

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1914 (Paragraph 21 of Report, pages 23 and 24)—

PART II.—*Village Headmen's Commission.*

Division and District.		Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1		2	3	4	5
			Rs.	Rs.	Rs.
ARAKAN ...	Akyab	940	1,44,670	1,44,135	153
	Northern Arakan ...	18	1,324	1,295	72
	Kyaukpyu ...	294	29,356	29,290	100
	Sandoway ...	206	16,998	16,889	82
PEGU ...	Hanthawaddy ...	445	98,067	97,965	220
	Insein	330	68,653	68,653	208
	Pegu	398	89,532	89,359	225
	Tharrawaddy ...	515	65,793	65,793	128
	Prome	557	39,647	39,621	71
IRRAWADDY ...	Bassein	645	81,122	80,441	125
	Henzada	569	77,156	76,960	135
	Myaungmya ...	567	1,01,545	1,01,413	179
	Ma-ubin	370	57,555	57,003	154
	Pyapôn	382	81,525	81,422	213
TENASSERIM ...	Toungoo	635	69,616	69,616	110
	Salween	1	146	146	146
	Thatôn	420	91,612	90,228	215
	Amherst	273	62,208	62,208	228
	Tavoy	144	22,804	22,228	154
	Mergui	171	27,579	27,579	161
MAGWE ...	Thayetmyo ...	613	46,601	46,601	76
	Pakôkku	855	1,04,543	1,04,371	122
	Minbu	375	67,299	65,099	174
	Magwe	492	61,157	61,063	124
MANDALAY ...	Mandalay	394	71,440	71,399	181
	Bhamo	241	13,751	13,751	57
	Myitkyina ...	170	14,144	13,848	81
	Katha	492	43,260	43,260	88
	Ruby Mines ...	154	12,061	11,883	77
SAGAING ...	Shwebo	647	1,47,603	1,47,603	228
	Sagaing	305	76,501	76,361	250
	Lower Chindwin ...	378	69,490	69,430	184
	Upper Chindwin ...	381	47,474	47,474	125
MEIKTILA ...	Kyauksè	324	68,159	68,201	210
	Meiktila	424	59,810	59,170	140
	Yamèthin	630	83,087	82,830	131
	Myingyan	591	77,005	76,994	130
Total ...	1913-14	15,346	22,90,293	22,81,591	149
	1912-13 ...	15,277	21,89,271	21,79,749	143

STATEMENT X.—*Area granted or leased during the year ended the 30th June* 1914
(Paragraph 22 of Report, pages 24 and 25).

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religious edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyisa*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres.
ARAKAN ...	Akyab	441·000	12·1000	3·750	...
	Northern Arakan	...	...	...	...
	Kyaukpyu ..	4,656·710	1·9300	...	...
	Sandoway ...	204·650	1·4400	...	...
PEGU ...	Rangoon Town ...	20·101	...	...	...
	Hanthawaddy ...	707·985	6·9240	...	33·73
	Insein	585·245	17·1240	6·990	...
	Pegu	192·380	11·7770	·400	.
	Tharrawaddy ...	...	8·6100	4·092	...
	Prome	...	6·7300	...	...
IRRAWADDY ...	Bassein ..	...	4·2500	...	72·03
	Henzada ...	...	18·5000	6·210	74·46
	Myaungmya ...	56·990	16·5800	·282	21·22
	Ma-ubin ...	...	13·8000	2·410	109·00
	Pyapôn ...	.	4·2000	4·490	17·46
TENASSERIM ...	Toungoo ..	507·350	18·7530	·426	114·36
	Salween ...	122·470	2,·000	...	...
	Thatôn ...	236·370	21·8470	...	...
	Amherst . .	1,598·100	1·8810	3·160	142·88
	Tavoy ...	131·230	2·9160	...	...
	Mergui ...	1,240·550	2·7000	4·060	...
MAGWE ..	Thayetmyo ...	109·710	6·0700	...	...
	Pakôkku ...	56·594	9·6400	·910	...
	Minbu ...	1,569·410	7·1100	·720	64·58
	Magwe ...	...	15·5200	...	...
MANDALAY ...	Mandalay	136·500	4·6860	·320	...
	Bhamo ...	103·650	2·4600	...	3·14
	Myitkyina ...	96·300	·1600	...	85·00
	Katha ...	19·210	·4500	...	11·96
	Ruby Mines ...	48·165	1·7430	...	...
SAGAING ...	Shwebo ...	...	2·8880	...	...
	Sagaing ...	3·500	...	1·250	361·37
	Lower Chindwin	..	2·5100	...	...
	Upper Chindwin	94·070	·7460	·037	105·11
MEIKTILA ...	Kyauksè ...	186·370	7·0700	1·140	...
	Meiktila ...	...	12·4900	...	...
	Yamèthin ...	...	8·3300	4·050	...
	Myingyan ...	...	...	...	...
Total ...	1913-14	13,124·610	256·1350	44·697	1216·30
	1912-13	32,600·079	277·1578	63·853	720·51

STATEMENT X-A.—*Total value of assignments of Land Revenue during the year ended the 30th June* 1914 (Paragraph 23 of Report, page 25).

Division and District.	Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1	2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE ... Pakôkku ...	5,753 5 0	...	...	5,753 5 0
MAGWE ... Minbu ...	146 12 7	35 6 0	...	182 2 7
MAGWE ... Magwe ...	50 0 0	...	...	50 0 0
MANDALAY ... Mandalay ...	324 13 0	...	...	324 13 0
MANDALAY ... Bhamo ...	3,307 7 11	8 0 0	...	3,315 7 11
MANDALAY ... Myitkyina ...	1,001 15 0	127 8 0	..	1,129 7 0
MANDALAY ... Katha ...	2,667 1 7	13 15 0	...	2,681 10 7
MANDALAY ... Ruby Mines ...	1,334 2 3	...	...	1,334 2 3
SAGAING .. Shwebo ...	331 12 7	...	...	331 12 7
SAGAING .. Sagaing ...	155 14 11	210 5 3	...	366 4 2
SAGAING .. Upper Chindwin ...	2,021 1 4	122 15 0	...	2,144 0 4
MEIKTILA ... Kyauksè ...	158 15 0	...	...	158 15 0
MEIKTILA ... Meiktila ...	326 14 3	...	...	326 14 3
MEIKTILA ... Yamèthin ...	818 15 0	...	...	818 15 6
MEIKTILA ... Myingyan ...	3,666 1 6	..	...	3,666 1 6
Total, A ...	22,065 14 5	518 1 3	...	22,583 15 8
B.—FOR OTHER PURPOSES.				
ARAKAN ... Akyab ...	377 15 3	35 10 6	..	413 9 9
ARAKAN ... Kyaukpyu ...	94 13 5	5 6 7	...	100 4 0
ARAKAN ... Sandoway ...	50 2 0	3 3 8	...	53 5 8
PEGU ... Rangoon Town ...	3,604 14 2	...	...	3,604 14 2
PEGU ... Hanthawaddy ...	182 2 7	22 13 11	...	205 0 6
PEGU ... Insein ...	406 11 6	65 3 8	...	471 15 2
PEGU ... Pegu ...	1,246 15 8	28 1 4	..	1,275 1 0
PEGU ... Tharrawaddy ...	1,245 13 10	143 3 4	...	1,389 1 2
PEGU ... Prome ...	292 2 5	45 0 6	...	337 2 11
IRRAWADDY ... Bassein ...	221 11 10	17 4 7	...	239 0 5
IRRAWADDY ... Henzada ...	719 9 7	36 7 1	...	756 0 8
IRRAWADDY ... Myaungmya ...	364 14 3	50 5 1	...	415 3 4
IRRAWADDY ... Ma-ubin ...	461 11 7	74 3 2	...	535 14 9
IRRAWADDY ... Pyapôn ...	238 7 0	0 3 0	...	238 10 0
TENASSERIM ... Toungoo ...	553 14 3	72 13 0	...	626 11 3
TENASSERIM ... Salween ...	.2 5 8	...	...	12 5 8
TENASSERIM ... Thatôn ...	370 5 7	109 12 10	...	480 2 5
TENASSERIM ... Amherst ...	2,128 5 5	13 8 0	...	2,141 13 5
TENASSERIM ... Tavoy ...	56 1 4	9 7 0	...	65 8 4
TENASSERIM ... Mergui ...	128 13 5	26 13 9	...	155 11 2
MAGWE ... Thayetmyo ...	159 12 11	10 6 0	...	170 2 11
MAGWE ... Pakôkku ...	1,414 6 2	82 6 10	..	1,496 13 0
MAGWE ... Minbu ...	3,546 9 7	12 7 2	.	3,559 0 9
MAGWE ... Magwe ...	96 7 6	13 0 6		109 8 0
MANDALAY ... Mandalay	703 12 1	19 15 4	4 12 10	718 14 7
MANDALAY ... Bhamo ...	104 3 3	3 11 5	...	107 14 8
MANDALAY ... Myitkyina ...	720 6 1	6 4 0	...	726 10 1
MANDALAY ... Katha ...	269 3 5	5 0 0	...	274 3 5
MANDALAY ... Ruby Mines ...	90 4 1	2 8 0	...	92 12 1
SAGAING ... Shwebo ...	785 11 6	5 13 5	...	791 8 11
SAGAING ... Sagaing ...	1,726 11 6	1 14 0	...	1,728 9 6
SAGAING ... Lower Chindwin ..	28 0 7	...	...	28 0 7
SAGAING ... Upper Chindwin ..	467 5 11	8 2 8	...	475 8 7
MEIKTILA ... Kyauksè ...	692 7 0	27 14 0	...	720 5 0
MEIKTILA ... Meiktila ...	180 13 4	27 5 11	...	208 3 3
MEIKTILA ... Yamèthin ...	497 5 3	35 3 8	...	532 8 11
MEIKTILA ... Myingyan ...	8,029 6 8	...	...	8,029 6 8
Total, B ...	32,270 13 7	1,021 9 11	4 12 10	33,287 10 8
Total ... 1913-14 ...	54,336 12 0	1,539 11 2	4 12 10	55,871 10 4
Total ... 1912-13 ...	52,961 6 4	1,401 2 8	25 13 0	54,336 12 0

STATEMENT XI.—*Sales, Mortgages, and Redemptions of Land during the year ended the 30th June* 1914 (Paragraph 17 of Report, pages 18—19).

District.	Sales.		Mortgages				Redemptions.
			During the year of report.		At the end of the year.		
	Area.	Amount of purchase-money or value of consideration.	Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	Area redeemed during the year.
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	27,351	16,03,148	18,903	6,22,932	38,968	12,12,323	15,379
Kyaukpyu	3,414	1,08,999	1,642	49,512	10,139	2,76,582	954
Sandoway	1,799	1,08,156	414	16,274	2,016	56,098	170
Insein	42,436	20,89,977	17,503	7,70,505	93,105	35,54,645	11,314
Hanthawaddy (Syriam) ...	44,137	33,29,331	37,535	21,99,754	168,571	81,38,620	18,351
Pegu	57,387	28,83,936	42,371	19,44,623	128,795	49,38,262	10,260
Tharrawaddy	36,845	23,73,329	17,826	8,92,517	51,973	23,12,087	6,257
Prome	13,822	13,67,767	10,023	7,09,564	35,796	25,81,830	1,717
Bassein	38,384	14,90,964	25,936	7,41,997	99,347	24,13,605	23,526
Henzada	18,155	14,77,784	14,468	8,33,533	61,180	19,75,880	5,010
Myaungmya	39,723	17,00,112	38,520	15,41,909	138,918	43,02,832	26,165
Ma-ubin	30,367	13,20,798	32,423	14,68,131	134,940	47,71,771	8,133
Pyapôn	61,994	29,88,691	65,736	23,04,269	216,237	67,05,478	32,921
Toungoo	19,392	10,38,422	19,313	5,13,347	84,059	26,96,602	5,536
Thatôn	46,567	23,71,678	17,205	7,26,728	57,841	25,25,990	8,122
Amherst	23,626	10,94,738	6,693	3,59,224	29,499	14,48,372	4,932
Tavoy	3,969	4,59,609	1,130	92,215	9,843	5,87,825	203
Mergui	2,154	1,26,508	792	46,633	4,706	1,93,432	237
Thayetmyo	1,495	1,24,529	256	15,272	415	25,292	2
Pakôkku	4,313	2,30,731	674	47,458	700	64,723	10
Minbu	1,600	67,816	3,296	1,09,880	3,538	1,20,842	85
Magwe	1,310	39,335	...	...	15	500	...
Mandalay	8,614	2,88,669	1,016	32,055	2,490	71,429	223
Katha	519	9,319	417	6,200	655	8,486	6
Shwebo	5,713	1,89,773	403	10,361	977	24,272	...
Sagaing	5,718	2,39,628	64	2,510	356	20,075	...
Lower Chindwin ...	2,287	1,18,521	12	550	22	1,005	...
Upper Chindwin ...	164	14,295	...	...	...	...	...
Kyauksè	7,749	2,25,165	4,252	1,00,060	13,807	5,13,801	2,381
Meiktila	1,008	31,820	305	6,170	3,097	80,624	13
Yamèthin	10,166	5,25,925	2,192	1,35,779	14,327	7,77,989	706
Myingyan	3,742	1,51,394	134	3,712	199	6,902	...
Total for 1913-14	565,920	3,01,90,867	382,354	1,63,03,674	1,407,111	5,24,08,294	182,613
Total for 1912-13 ...	573,630	2,70,79,053	302,677*	1,14,89,912	1,213,940*	4,33,86,875*	191,342*

* Revised figures.

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ended the 30th June* 1914 (Paragraph 18 of Report, page s 19—2·).

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists.	Non-agriculturists.		Number of cases in which the land has been let continuously.		Number of tenants who have rented their lands continuously		Area let at full rents.	Amount of money for which rented.
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.	No.	No.	No.	No.	Acres.	Rs.
Akyab ...	617,617	34,989	65,120	6,481	17,460	2,894	21,060	225,929	27,26,857
Kyaukpyu ...	163,464	11,266	7,698	446	1,848	329	2,017	11,374	80,455
Sandoway ...	53,684	2,866	2,256	750	2,282	566	2,476	10,781	89,997
Insein ...	385,043	34,134	125,304	3,281	6,041	1,436	7 950	213,963	24,01,531
Hanthawaddy (Syriam).	472,338	94,427	260,459	5,865	6,040	2,485	10,919	439,267	75,93,490
Pegu ...	594,858	20,808	170,739	4,297	9,737	1,013	13,228	379,650	50,65,127
Tharrawaddy ...	406,995	37,525	54,304	5,119	11,800	1,738	15,381	196,829	34,64,344
Prome ...	355,474	8,065	14,608	1,846	3,885	1,083	5,637	32,841	4,47,784
Bassein ...	633,938	38,605	67,581	4,186	8,279	1,418	13,850	305,062	28,20,098
Henzada ...	525,382	21,692	39,580	8,098	10,454	3,588	16,775	186,128	27,22,226
Myaungmya ...	537,023	50,746	86,593	4,975	7,468	1,253	12,508	287,715	48,43,789
Ma-ubin ...	325,367	62,421	73,888	3,351	4,207	729	7,136	149,617	22,04,562
Pyapôn ...	432,889	77,573	141,603	4,111	5,836	1,257	9,285	332,148	53,15,978
Toungoo ..	336,729	31,679	60,975	2,867	4,739	753	6,853	128,639	19,06,456
Thatôn ...	630,766	98,544	22,013	1,652	3,138	278	4,557	143,551	19,83,061
Amherst ..	448,888	16,736	38,701	1,491	2,934	455	3,915	70,218	10,40,354
Tavoy ...	97,975	5,915	23,797	2,116	2,154	677	3,652	36,509	5,45,346
Mergui ..	84,366	2,706	8,850	365	575	128	812	7,178	65,884
Thayetmyo ...	155,060	5,343	5,707	...	1	...	1	9	40
Pakôkku ...	720,778	10,970	13,028	193	714	150	926	8,086	27,902
Minbu ...	388,069	33,570	33,336	444	276	175	564	5,181	84,217
Magwe ..	924,659	9,784	16,281	95	292	96	524	3,816	11,926
Mandalay ...	231,065	4,195	21,119	592	509	557	1,935	12,284	1,46,825
Katha ...	199,503	660	653	32	124	17	185	1,786	12,518
Shwebo ...	991,953	17,059	23,773	20	195	29	210	1,154	5,978
Sagaing ...	702,285	25,369	30,951	141	352	117	376	2,241	8,523
Lower Chindwin ...	637,515	105,117	50,171	115	467	115	464	1,180	10,141
Upper Chindwin ...	30,556	6,553	4,872	28	13	9	32	224	893
Kyauksè ...	233,931	8,060	14,427	220	248	227	378	7,592	56,976
Meiktila ...	616,594	2,015	8,239	42	61	124	282	189	2,270
Yamèthin ...	464,117	25,985	25,630	1,584	2,371	334	3,635	39,880	6,10,518
Myingyan .	1,173,910	29,503	21,740	629	1,627	522	1,838	14,065	81,863
Total for 1913-14 ..	14,578,791	934,880	1,533,996	65,432	116,027	24,554	169,347	3,255,446	4,63,77,929
Total for 1912-13 .	14,529,304*	941,484*	1,527,966*	62,962	115,798	24,089	165,420	3,102,488	4,21,72,471*

* Revised figures.

STATEMENT XIII.—*Agricultural advances during the*

District.	Principal.									
	Outstanding at the commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	6,231	11,050	17,281	13,398	...	10,563	10,563	6,718	1,651	813
Northern Arakan ...	6,900	...	6,900	6,900	...	2,300	2,300	4,600	...	...
Kyaukpyu	3,8447	38,870	77,317	36,674	...	27,122	27,122	50,195	...	9,259
Sandoway	5,501	2,900	8,401	3,498	...	3,580	3,580	4,821	...	111
Insein	500	...	500	500	500	...	500	...	...	...
Hanthawaddy (Syriam)...	...	...	...	...	...	...	...	...	...	...
Pegu	17,330	10,000	27,330	34,990	...	21,310	21,310	6,020	12,455	6,020
Tharrawaddy ...	42,299*	37,190	79,489	55,571	...	55,136	55,136	24,353	217	4,453
Prome	47,341*	59,850	1,07,191	62,344	...	59,273	59,273	47,918	3,737	440
Bassein ...	10,471	12,300	22,771	11,931	..	12,181	12,181	10,590	...	100
Henzada	7,096	6,975	14,071	8,986	...	9,412	9,412	4,659	...	52
Myaungmya	19,874	17,580	37,454	22,754	...	21,662	21,662	15,792	..	3,047
Ma-ubin	21,627	32,000	53,627	25,930	...	25,586	25,586	28,041	1,957	...
Pyapôn	5,567*	11,730	17,297	15,800	378	14,027	14,405	2,892	...	1,971
Toungoo ...	37,043	20,000	57,043	45,914	...	43,231	43,231	13,812	850	2,950
Thatôn	6,214	25,285	31,499	30,652	..	21,942	21,942	9,557	1,950	6,760
Salween	365	...	365	365	...	365	365	...	...	...
Amherst	16,100	25,145	41,245	29,396	...	21,052	21,052	20,193	6,087	2,589
Tavoy	8,800	6,000	14,800	8,412	...	7,900	7,900	6,900	125	600
Mergui	2,115	15,000	17,115	11,203	...	11,203	11,203	5,912	...	...
Thayetmyo	56,635*	24,325	80,960	53,560	20	39,549	39,569	41,391	5,493	8,659
Pakôkku	40,652	52,000	92,652	58,427	...	57,135	57,135	35,517	...	1,292
Minbu	17,159	10,500	27,659	9,882	...	8,445	8,445	19,214	1,638	...
Magwe	24,936*	78,200	1,03,136	27,814	...	24,062	24,062	79,074	3,440	...
Mandalay ...	26,383	18,170	44,553	18,651	...	13,235	13,235	31,318	1,672	3,828
Bhamo	13,953	8,100	22,053	12,312	2,175	10,137	12,312	9,741	487	112
Myitkyina . .	16,104	9,720	25,824	22,645	...	16,340	16,340	9,484	50	6,365
Katha . .	13,737	22,900	36,637	13,136	...	13,136	13,136	23,501	33	...
Ruby Mines .. .	19,954	8,150	28,104	8,089	...	7,969	7,969	20,135	...	325
Shwebo ...	1,29,312	71,950	2,01,262	92,537	...	86,416	86,416	1,14,846	...	5,288
Sagaing	28,435	48,500	76,935	46,459	...	45,521	45,521	31,414	2,593	938
Lower Chindwin ..	68,913	52,000	1,20,913	78,139	...	77,629	77,629	43,284	...	510
Upper Chindwin ..	46,576*	28,800	75,376	28,765	...	28,521	28,521	46,855	...	477
Kyaukse	34,356*	31,605	65,961	36,494	...	36,021	36,021	29,940	894	...
Meiktila	1,05,619	42,900	1,48,519	1,01,186	...	80,796	80,796	67,723	20,555	...
Yamèthin	72,176	74,000	1,46,176	99,129	...	66,621	66,021	79,555	18,055	15,619
Myingyan	57,690	10,325	68,015	61,558	...	57,813	57,813	10,202	5,095	...
Total for 1913-14 ...	10,72,411*	9,24,020	19,96,431	11,94,031	3,073	10,37,191	10,40,264	9,56,167	89,034	82,578
Total for 1912-13 ...	11,29,485	9,61,032	20,90,517	12,14,548	3,964	10,10,227	10,14,191	10,76,326	1,22,291	1,25,774

* Corrected

official year 1913-14 (Paragraph 19 of Report, pages 20 and 21).

Interest.							Total Principal and Interest.				
Amount of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year.	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
89	706	795	...	719	719	64	17	...	11,282	1,715	830
..	471	471	...	115	115	...	...	...	2,415	...	...
556	3,049	3,605	...	2,416	2,416	...	1,060	...	29,538	...	10,319
...	341	341	...	364	364	...	16	...	3,944	...	127
100	...	100	100	...	100	...	...	600	...	...	...
...	...	..	...	...	.	...	...	...	...	..	.
614	403	1,017	...	1,697	1,697	523	258	...	23,007	12,978	6,278
663	2,584	3,247	...	3,143	3,143	...	150	...	58,279	217	4,603
141	4,721	4,862	...	4,849	4,849	...	42	..	64,122	3,737	482
...	803	803	1	809	810	...	...	1	12,990	...	100
70	630	700	11	742	753	...	5	11	10,154	...	57
241	1,509	1,750	...	1,528	1,528	...	254	...	23,190	...	3,301
10	2,191	2,201	...	2,210	2,210	..	...	...	27,796	1,957	...
164	665	829	23	749	772	...	101	401	14,776	...	2,072
934	2,170	3,104	...	2,976	2,976	...	142	...	46,207	850	3,092
177	1,210	1,387	..	1,228	1,228	...	159	...	23,170	1,950	6,919
...	..	...	...	18	18	...	...	...	383	...	...
380	1,334	1,714	..	1,419	1,419	475	143	...	22,471	6,562	2,732
10	683	693	...	649	649	...	57	...	8,549	125	657
9	678	687	...	687	687	...	...		11,890	...	...
1,144	3,268	4,412	18	3,754	3,772	...	666	38	43,303	5,493	9,325
64	4,063	4,127	11	3,989	4,000	...	133	11	61,124	...	1,425
...	898	898	...	901	901	...	...	...	9,346	1,638	...
...	2,186	2,186	...	2,123	2,123	...	65	...	26,185	3,440	65
300	1,909	2,209	...	1,805	1,805	64	364	...	15,040	1,736	4,192
102	926	1,028	172	838	1,010	30	6	2,347	10,975	517	118
529	1,399	1,928	...	1,369	1,369	...	572	...	17,709	50	6,937
...	1,690	1,690	...	1,690	1,690	3	..	...	14,826	36	...
17	1,027	1,044	...	1,024	1,024	...	23	...	8,993	...	348
1,256	9,230	10,486	...	10,079	10,079	..	539	...	96,495	2,593	5,827
55	3,213	3,268	...	3,210	3,210	...	58	...	48,731	...	996
16	5,327	5,343	...	5,319	5,319	...	26	...	82,948	...	536
80	3,710	3,790	...	3,738	3,738	...	57	...	32,259	...	534
47	2,878	2,925	36	2,885	2,921	..	...	36	38,906	894	...
161	5,047	5,208	...	5,287	5,287	...	...	..	86,083	20,555	...
881	5,690	6,571	...	5,687	5,687	...	902	...	72,308	18,055	16,521
...	3,210	3,210	...	3,280	3,280	...	...	...	61,093	5,095	...
8,810	79,189	88,629	372	83,296	83,668	1,159	5,815	3,445	11,20,487	90,193	883,93
55,780	86,372	1,42,152	499	86,836	87,335	825	8,810	4,463	10,97,063	1,23,116	1,34,584

figures.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

District.	Principal,									
	Outstanding at commencement of the year.	Advanced during the year	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	...	..	...	...	...	...	...	...	...	...
Northern Arakan	...	...	...	...	...	...	...	..	...	...
Kyaukpyu	...	...	...	...	..	...	...	...	...	...
Sandoway ..	...	...	..	...	...	...	...	...	...	..
Insein	...	...	...	...	..	...	..	...	..	...
Hanthawaddy (Syriam) ...	...	...	...	...	...	...	..	...	...	...
Pegu	...	...	...	...	...	...	...	...	...	...
Tharrawaddy	...	...	...	...	...	...	.	.	...	...
Prome	2,320	...	2,320	960	...	960	960	1,360	...	...
Bassein	...	...	...	...	...	...	...	...	..	...
Henzada	...	...	...	...	..	..	...	...	...	...
Myaungmya	2,993	...	2,993	1,343	...	...	.	2,993	...	1,343
Ma-ubin	...	...	...	...	...	...	...	...	...	...
Pyapôn	...	...	...	...	...	...	..	...	...	...
Toungoo	500	300	800	650	...	75	75	725	...	575
Thatôn	801	670	1,471	1,121	..	1,196	1,196	275	...	...
Salween	...	...	...	...	...	...	...	...	...	...
Amherst	5,257	400	5,657	2,446	...	2,252	2,252	3,405	...	...
Tavoy	1,000	...	1,000	1,000		500	500	500	500	...
Mergui	...	...	..	...	...	...	...	...	...	...
Thayetmyo	6,460	4,970	11,430	5,600	...	3,748	3,748	7,682	903	949
Pakôkku	...	..	...	...	...	...	...	.	...	...
Minbu	...	500	500	...	...	...	...	500	...	...
Magwe	...	..	...	...	...	...	...	...	...	...
Mandalay	...	...	...	...	...	...	...	...	...	...
Bhamo	...	...	...	...	...	...	...	...	...	...
Myitkyina	1,051	...	1,051	661	...	494	494	557	...	167
Katha	200	300	500	158	...	59	59	441	99	...
Ruby Mines	144	600	744	220	...	170	170	574	...	50
Shwebo	...	...	...	...	...	...	...	...	...	...
Sagaing	...	...	...	...	...	..	...	...	...	...
Lower Chindwin	...	..	...	...	...	...	...	...	...	...
Upper Chindwin	...	...	..	...	...	...	.	...	...	...
Kyauksè	...	...	...	...	...	...	...	...	...	...
Meiktila	900	2,100	3,000	300	...	200	200	2,800	...	100
Yamèthin	375*	1,000	1,375	125	...	125	125	1,250	...	...
Myingyan	4,800	3,200	8,000	1,500	...	600	600	7,400	900	...
Total for 1913-14 ...	26,801*	14,040	40,841	16,084	...	10,379	10,379	30,462	2,402	3,184
Total for 1912-13 ...	20,736	16,175	36,911	16,590	...	10,485	10,485	26,426	2,431	3,700

* Corrected

during the official year 1913-14 (Paragraph 19 of Report, pages 20 and 21).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year.	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
309	106	415	...	167	167	...	...	...	1,127	...	...
...	...	...	...	...	..	...	...	...	..	...	...
...	...	...	...	...	...	...	...	...	...	...	...
252	126	378	...	...	...	...	126	...	...	...	1,469
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
25	40	65	...	8	8	..	32	...	83	...	607
23	53	76	...	76	76	...	...	...	1,272	...	...
...	...	...	...	..	...	...	...	...	...	...	...
612	180	792	...	325	325	...	...	...	2,577	...	...
75	50	125	...	100	100	..	...	...	600	500	...
...	...	...	...	...	...	...	...	...	...	...	...
564	385	949	...	473	473	...	111	...	4,221	903	1,060
..	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	..	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
53	36	89	..	77	77	...	12	...	571		179
...	24	24	...	16	16	8	...	...	75	107	...
10	37	47	...	37	37	..	...	...	207	...	50
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	..	...		...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	..	..	..	...	..	...	...
155	66	221	.	31	31	...	35	...	231	...	135
38	27	65	...	27	27	..	. .	...	152	...	...
734	349	1,083	...	65	65	284	..	...	665	1,184	...
2,850	1,479	4,329	...	1,402	1,402	292	316	...	11,781	2,694	3,500
2,150	1,710	3,860	...	1,209	1,209	136	530	...	11,694	2,567	4,230

figure.

STATEMENT XIII-B.—*Account of Local Government with Agriculturist Borrowers during the official year* 1913-14 (Paragraph 19 of Report, pages 20—21).

	Particulars.	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
	1	2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	1. Outstanding at commencement of the year ...	* 10,72,411	* 26,801	10,99,212
	2. Advanced during the year	9,24,020	14,040	9,38,060
	3. Total advanced ...	19,96,431	40,841	20,37,272
	4. Amount due for collection within the year (including arrears).	11,94,031	16,084	12,10,115
	5. Remitted during the year	3,073	.....	3,073
	6. Collected during the year	10,37,191	10,379	10,47,570
	7. Total remitted and collected ...	10,40,264	10,379	9,80,643
	8. Balance outstanding at the end of the year ...	9,56,167	30,462	10,06,629
	9. Amount suspended by competent authority ...	89,034	2,402	91,436
	10. Amount overdue	82,578	3,184	85,762
INTEREST	11. Arrears of interest suspended and overdue at commencement of the year.	8,810	2,850	11,660
	12. Interest falling due within the year	79,819	1,479	81,298
	13. Total interest for collection within the year ...	88,629	4,329	92,958
	14. Remitted during the year	372	.....	372
	15. Collected during the year	83,296	1,402	84,698
	16. Total remitted and collected ...	83,668	1,402	85,070
	17. Suspended by competent authority ...	1,159	292	1,451
	18. Arrears of interest overdue at end of the year ...	5,815	316	6,131
TOTAL PRINCIPAL AND INTEREST.	19. Remitted during the year	3,445	.....	3,445
	20. Collected during the year	11,20,487	11,781	11,32,268
	21. Under suspension at end of the year	90,193	2,694	92,887
	22. Overdue at end of the year	88,393	3,500	91,893

* Revised figures.

STATEMENT XIII-C.—*Loans made under the Agriculturists' and Land Improvement Loans Acts during the official year* 1913-14 (Paragraph 19 of Report, pages 20 and 21).

	Amount advanced to Local Government by Government of India.			Interest payable for the year by Local Government to Government of India at 3½ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	10,72,411	9,56,167	10,14,289	35,500
Land Improvement Loans Act	* 26,801	30,462	28,631	1,002
Total ...	10,99,212	10,06,629	10,42,920	36,502

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year* 1913-14 (Paragraph 19 of Report, pages 20 and 21).

	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
1	2	3	4
	Rs.	Rs.	Rs.
1. Interest payable for the year by the Local Government to the Government of India.	35,500	1,002	36,502
2. Interest collected during the year	83,296	1,402	84,698
3. Balance of interest accruing to the Local Government, *i.e.*, difference between (1) and (2).	+47,796	400	8,196
4. Remissions of principal during the year	3,073	... ...	3,073
5. Net result (profit or loss) for the year 1913-14	+44,723	+ 400	+45,123
6. Net result for previous years 1912-13	+44,271	+ 384	+44,655
1911-12	+32,266	+ 255	+32,521
1910-11	+29,174	+ 303	+29,477
1909-10	+38,696	+1,573	+40,269
1908-09	+46,230	+ 706	+46,936
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishments for well-boring or other outlay incurred from current revenue in connection with *takavi* transactions.	....	.....	.....

STATEMENT XV.—*Progress of Settlement Operations during the year*

District.	No. of Party.	Period of Settlement operations.		Area for Settlement.		Area soil classified at the beginning of the year (before 1st July 1913).	
		From	Number of years.	Total.	Occupied.	Total.	Occupied.
1	2	3	4	5	6	7	8
				Sq. miles.	Acres.	Sq. miles.	Acres.
Bassein (First Circuit) ...	4	November 1912 ...	1	683	211,000	683	211,000
Bassein (Second Circuit) ...	1	November 1912 ...	2	1,514(*a*)	533,000(*a*)	782	274,000
Henzada	2	November 1912 ...	2	2,872(*b*)	602,000(*a*)	881	316,000
Myingyan	3	October 1909 ...	4	3,072(*a*)	1,123,000(*a*)	3,072	1,123,000
Thayetmyo	3	November 1913 ..	1½	1,229	200,000	...	...
Akyab	4	November 1913 ...	3	2,095	720,000	...	...
Toungoo	5	November 1910 ...	3	1,476(*a*)	408,000(*a*)	1,476	408,000
Tharrawaddy	5	November 1913 ...	2	1,284	505,000	...	...
Pegu (First Circuit)	6	November 1911 ...	2(*d*)	998(*a*)	342,000(*a*)	998	342,000
Pegu (Second Circuit) ...	6	November 1913 ...	1	409	202,000	...	...
Insein (Second Circuit Hlègu) ...	6	November 1912 ...	2	309(*e*)	120,000(*e*)	87(*e*)	50,000(*e*)
Pyapôn (First Circuit Pegu) ...	6	November ...	1(*d*)	136(*a*)	43,000	136	43,000
		Total ...	...	16,077	5,009,000	8,115	2,767,000

(*a*) Revised figures taken from the report.
(*b*) Revised figures; Includes 898 square miles of reserved forests.
(*c*) Expenditure of Party from November 1910 to October 1911 debited to Yamèthin (Note (*b*), to Statement XV of last year's Report).

STATEMENT XVI.—*Financial Results of new Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which Settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Cultivated.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
Myaungmya (mostly third Settlement and some second Settlement).	1st November 1912 ...	642	238,974	...	5,24,288	5,24,288
Rangoon Town (greater portion first Settlement and small portion third Settlement).	4th February 1913 ..	(*a*) 29·30	(*b*) 8,366	...	31,605	31,605
Bassein, first circuit (mostly second Settlement, partly third Settlement),	27th September 1913 ...	368	210,969	...	4,46,126	4,46,126
Pyapôn (first Settlement) ...	30th October 1913 ...	136	42,484	...	95,594	95,594
Pegu first circuit (mostly second Settlement and some first Settlement).	9th December 1913 ...	999	342,187	...	7,22,270	7,22,270
	Total ...	2,489·30	842,980	...	18,19,883	18,19,883

(*a*) Includes 7·74 square miles of water area.

G. B. C. P. O.—No. 111, F. C., 9(*h*), 13-1-1915—490—B. P.

ended the 30th June 1914 (Paragraph 15 of Report, pages 14—18).

Area soil classified during the year (1st July 1913 to 30th June 1914).		Expenditure		Total cost to 30th June 1914.		Remarks.
Total.	Occupied.	At the beginning of the year (before 1st July 1913).	During the year (1st July 1913 to 30th June 1914).	Per square mile.	Per occupied acre.	
9	10	11	12	13	14	15
Sq. miles.	Acres.	Rs.	Rs.	Rs.	Annas.	
...	...	45,618	21,861	99	5	Complete figures. Mostly second but some third Settlement.
732	259,000	56,624	76,691	88	4	Approaching completion. Mostly third Settlement. Small area of first Settlement.
1,991	286,000	54,945	84,311	47	4	Approaching completion. Third Settlement.
...	...	357,560	56,351	135	6	Complete figures. First regular Settlement.
975	74,000	...	49,993	51	11	In progress. Half Second Settlement and nearly half first Settlement.
624	237,000	...	46,977	75	3	In progress. Mostly third Settlement, also some second and first Settlement.
...	...	81,457(*c*)	23,035(*c*)	71	4	Complete figures. Second Settlement.
704	265,000	...	58,355	83	4	In progress. Mostly third Settlement, but also some second and first Settlement.
...	...	106,071	26,193	133	6	Complete figures. Mostly third but some first Settlement.
409	202,000	...	34,261	84	3	Approaching completion. Third Settlement.
222	70,000	18,225	19,986	123	5	Approaching completion. Third Settlement.
..	...	14,512	...	107	5	Complete figures. First Settlement.
5,657	1,393,000	7,35,012.	4,98,614	90	5	

(*d*) Operations in Pegu, Insein (Hlègu) and Pyapôn combined. Expenditure allotted in proportion to occupied are classified in each district.
(*e*) Revised figures.

ended the 30th June 1914 (Paragraph 15 of Report, pages 14—18).

Sanctioned Revenue Demand.			Increase or decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		
...	6,94,864	6,94,864	+1,70,576	+ 32·53	Take effect from the 1st July 1914.
...	48,928	48,928	+17,323	+ 54·81	
...	5,57,692	5,57,692	+1,11,566	+ 25·01	
...	1,18,708	1,18,798	+23,204	+ 24·27	
...	10,11,371	10,11,371	+2,89,101	+ 40·03	
...	24,31,653	24,31,653	+6,11,770	+ 33·62	

(*b*) Includes 16·96 acres of land diverted to non-agricultural purposes.

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